

HOUSE No. 2763

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act amending the property tax notice rules..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006
2 Official Edition, is hereby amended by striking in line 3 the words “if mailed, it shall be postpaid
3 and directed to the town where the assessed person resided on January first of the year in which
4 the tax was assessed, and, if he resides in a city, it shall, if possible, be directed to the street and
5 number of his residence.” and inserting in place thereof the following:— “the first tax bill or
6 notice, if mailed, shall be postpaid and directed to the town where the assessed person resided on
7 January first of the year in which the tax was assessed, and, if he resides in a city, shall, if
8 possible, be directed to the street and number of his residence. In the event of nonpayment, the
9 collector shall within 60 days following the due date for payment of the tax, send an additional
10 tax bill or notice to the person assessed by registered or certified mail directed to the town where
11 the assessed person resided on January first of the year in which the tax was assessed, and, if he
12 resides in a city, if possible, to the street and number of his residence. The additional tax bill or
13 notice shall notify the person assessed of the unpaid tax and the consequences of nonpayment.”

14 SECTION 2. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006
15 Official Edition, is hereby further amended by striking in lines 9 to 10 the sentence “An omission
16 to send a notice under this section shall not affect the validity either of a tax or of the
17 proceedings for its collection.” and inserting in place thereof the following:— “An omission to
18 send the first tax bill or notice under this section shall not affect the validity either of a tax or of
19 the proceedings for its collection. An omission to send any additional tax bill or notice by
20 registered or certified mail shall cancel any interest, penalty or additional charges imposed for
21 nonpayment of the tax.”

22 SECTION 3. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006
23 Official Edition, is hereby further amended by striking in line 11 the words “sending a tax bill or
24 notice” and inserting in place thereof the following:— “sending the first tax bill or notice”.

25 SECTION 4. Section 3 of chapter 60 of the General Laws, as so appearing in the 2006
26 Official Edition, is hereby further amended by striking in lines 14 to 15 the words “and (b) the
27 fiscal year to which the tax relates.” and inserting in place thereof the following:—“; (b) the
28 fiscal year to which the tax relates; (c) the amount of the tax; (d) the amount of any interest or
29 penalty imposed upon the tax; (e) the rate of interest or penalty; and (f) the period for which the
30 tax, interest, and/or penalty is due.”

31 SECTION 5. The provisions of this act shall take effect upon its passage.