HOUSE DOCKET, NO. 2841 FILED ON: 1/16/2015

HOUSE . . . . . No. 3512

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act allowing for the partial payment of property taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Paul McMurtry	*11th Norfolk*
Brian M. Ashe	*2nd Hampden*
F. Jay Barrows	*1st Bristol*
Marjorie C. Decker	*25th Middlesex*
Louis L. Kafka	*8th Norfolk*
Michael O. Moore	*Second Worcester*
Angelo M. Scaccia	*14th Suffolk*
Bruce E. Tarr	*First Essex and Middlesex*
Chris Walsh	*6th Middlesex*

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HOUSE . . . . . No. 3512

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3512) of Paul McMurtry and others for legislation to authorize cities and towns to implement a system for the partial payment of property taxes and the charging of interest only on the unpaid balance. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act allowing for the partial payment of property taxes.

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

SECTION 1. Section 57 of chapter 59 of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by adding the following paragraph:-

The legislative body of a city or town may vote to establish a municipal tax partial payment program. Under such program, partial payment of bills for real estate taxes shall be applied to the underlying obligation so that any interest added shall be calculated based on the reduced balance due following the partial payment.

SECTION 2. Section 57A of said chapter 59, as so appearing, is hereby amended by inserting after the word “tax”, in line 9, the following words:- ;provided that such interest calculations shall be reduced pursuant to the adoption of a municipal tax partial payment program and any partial payments made thereunder.

11 SECTION 3. Section 57B of said chapter 59, as so appearing, is hereby amended by
12 adding after the word “tax”, in line 9, the following words:- ; provided that such interest
13 calculations shall be reduced pursuant to the adoption of a municipal tax partial payment
14 program and any partial payments made thereunder.

15 SECTION 4. Section 57C of said chapter 59, as so appearing, is hereby amended by
16 inserting after the word “interest”, in line 136, the following words:- ; provided that such interest
17 calculations shall be reduced pursuant to the adoption of a municipal tax partial payment
18 program and any partial payments made thereunder.

19 SECTION 5. chapter 60 of the General Laws, as so appearing, is hereby amended by
20 striking out section 22 and inserting in place thereof the following section:-

21 Section 22. After the commitment of a tax, including assessments for betterments or other
22 purposes, to a collector for collection, the owner of the estate or person assessed or a person in
23 behalf of said owner or person may, if the tax is a tax upon real estate, at any time and from time
24 to time up to the date when an advertisement is prepared for the sale or taking of the real estate
25 for the nonpayment of such tax or up to the date when the tax is certified under section sixty-one,
26 and if the tax is a personal property tax, at any time and from time to time up to the date when a
27 warrant or other process is issued for the enforcement and collection thereof, tender to the
28 collector a partial payment of the tax, which shall be received, receipted for and applied toward
29 the payment of the tax. The acceptance of any partial payment in accordance with this section
30 shall not invalidate any demand made for a tax, prior to the acceptance of such partial payment;
31 provided that the amount stated in the demand was the amount due at the date when the demand
32 was made. If in any court it shall be determined that the tax is more than the amount so paid,

33 judgment shall be entered for such excess and interest upon the amount thereof to the date of the
34 judgment, and on the amount paid to the date of payment, with costs if otherwise recoverable.
35 The part payment authorized by this section shall not affect a right of tender, lien or other
36 provision of law for the recovery of the amount of such tax, or interest or costs thereon,
37 remaining due, but if the part payment is more than the tax, as finally determined, the excess,
38 without interest, shall be repaid to the person who paid it.