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# HOUSE . . . . . No. 3951

## The Commonwealth of Massachusetts

OFFICE OF THE GOVERNOR
**COMMONWEALTH OF MASSACHUSETTS**
STATE HOUSE · BOSTON, MA 02133

CHARLES D. BAKER
GOVERNOR

KARYN POLITO
LIEUTENANT GOVERNOR

*January 14, 2016*

To the Honorable Senate and House of Representatives,

Pursuant to the provisions of Article II, Section 8, Paragraph 1, Clause (2) of the Amendments to the Constitution, as amended by Article LXXXIX, I am filing for your consideration the attached legislation entitled, "An Act authorizing the recertification of the fiscal year 2016 tax rate for the town of Holbrook."

The Board of Selectmen of Holbrook has requested that I file this special legislation on behalf of the town. The purpose of the legislation is to permit Holbrook to correct tax rates that were inadvertently understated due to the omission of certain debt interest charges.

This legislation would achieve this result and I urge your early and favorable consideration of this bill.

Respectfully submitted,

Charles D. Baker,
*Governor*

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Message from His Excellency the Governor recommending legislation relative to authorizing the recertification of the fiscal year 2016 tax rate for the town of Holbrook.

## The Commonwealth of Massachusetts

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

An Act authorizing the recertification of the fiscal year 2016 tax rate for the town of Holbrook.

~~*Whereas,* The deferred operation of this act would tend to defeat its purpose, which is to forthwith provide for the recertification of a certain tax rate for the town of Holbrook, therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.~~

*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. Notwithstanding the last paragraph of section 23 of chapter 59 of the General Laws or any other general or special law to the contrary, the commissioner of revenue shall recertify the fiscal year 2016 tax rate approved on December 16, 2015 for the town of Holbrook to correct tax rates that were understated due to the omission of debt interest charges relative to a December 1, 2015 debt deferred borrowing, to be reported as other amounts to be raised, on the Tax Rate Recapitulation submission.

SECTION 2. Notwithstanding section 57C of chapter 59 of the General Laws or any other general or special law to the contrary, if the actual fiscal year 2016 tax bills are mailed after December 31, 2015, but on or before January 31, 2016, they shall be due and payable in 2

10 installments, the first due and payable 30 days after the date of mailing and the second due and

11 payable on May 1, 2016, after which dates, if unpaid, they shall become delinquent.