

HOUSE No. 3053

The Commonwealth of Massachusetts

PRESENTED BY:

Jeffrey N. Roy and Tommy Vitolo

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 relative to tax deeds.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>	<i>2/11/2021</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>	<i>2/22/2021</i>

HOUSE No. 3053

By Messrs. Roy of Franklin and Vitolo of Brookline, a petition (accompanied by bill, House, No. 3053) of Jeffrey N. Roy and Tommy Vitolo for legislation to authorize municipal property tax collectors to request a hearing in the Land Court seeking authorization to exercise the power of taking. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to tax deeds.

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 53 of chapter 60 of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by striking the first paragraph in its entirety and replacing it
3 with the following new paragraph:-

4 “If a tax on land is not paid within 14 days after demand therefor and remains unpaid, the
5 collector shall request a hearing in the land court seeking authorization to exercise the power of
6 taking. The collector must give 14 days notice of his intention to exercise such power of taking
7 and of the hearing in the land court, which notice must be shall be served in the manner required
8 by law for the service of subpoenas on witnesses in civil cases and shall be published and shall
9 conform to the requirements of section 40. He shall also, 14 days prior to the hearing, post a
10 notice so conforming at the property proposed for taking, in a newspaper of general circulation
11 and in two or more convenient and public places where the property is located and the last
12 known address of the owner. At the hearing, the court shall make inquiry into the nature of the

13 debt owed and whether there is sufficient evidence to demonstrate that the city or town has not
14 received payment from the debtor. The court shall also make inquiry and findings relative to the
15 sufficiency of notice provided by the collector. The land court may authorize the taking only
16 after issuing its findings in writing. Upon issuance of an order on the taking, the land court shall
17 also order a public sale of the foreclosed property and order distribution of proceeds consistent
18 with the provisions of M.G.L. 183 §. 21, §. 24-27 inclusive, treating the tax title holder like a
19 mortgagee with the first priority interest in proceeds from the property, and treating the
20 delinquent debtor as a mortgagor.”

21 SECTION 2. Section 53 of chapter 60 of the General Laws, as appearing in the 2018
22 Official Edition, is hereby amended by inserting after the word “forty” in line 7, the following
23 new words:-

24 “and must include a clear statement in bold print that ‘Failure to act will result in losing
25 ownership of your property.’”

26 SECTION 3. Section 53 of chapter 60 of the General Laws, as appearing in the 2018
27 Official Edition, is hereby amended by inserting after the word “thereto” in line 18, the following
28 new sentence:-

29 “Upon fulfillment of the tax debt through the collection of rents or other income from the
30 land, the tax collector shall file a document reflecting that the property was redeemed through the
31 collection or rents or other income from the land, and shall withdraw possession of the property.”

32 SECTION 4. Section 64 of chapter 60 of the General Laws, as appearing in the 2018
33 Official Edition, is hereby amended by inserting after the word “foreclosure” in the title of the
34 subsection, the new words:-

35 “and sale”

36 SECTION 5. Section 64 of chapter 60 of the General Laws, as appearing in the 2018
37 Official Edition, is hereby amended by striking the following words in line 2 “be absolute after”
38 and replacing them with the following new words:-

39 “convey a right to collect rents from the property until the debt is paid or to obtain
40 payment, with first priority over all other liens from the proceeds of a judicial sale, upon”

41 SECTION 6. Section 64 of chapter 60 of the General Laws, as appearing in the 2018
42 Official Edition, is hereby amended by inserting the following new paragraph:-

43 “If deemed appropriate and just by the land court, it may order seizure of rents or other
44 income from the property if doing so would fully satisfy property tax liens and applicable
45 interest and costs. Upon issuance of a judgment foreclosing the right of redemption, the land
46 court shall also order a public sale of the foreclosed property and order distribution of proceeds
47 consistent with the provisions of M.G.L. 183 §. 21, §. 24-27 inclusive, treating the tax title
48 holder like a mortgagee with the first priority interest in proceeds from the property, and treating
49 the delinquent debtor as a mortgagor.”

50 SECTION 7. Section 66 of chapter 60 of the General Laws, as appearing in the 2018
51 Official Edition, is hereby amended by inserting after the word “shall” in line 12, the new
52 words:-

53 “include language expressing the amount necessary to redeem the property and the
54 consequences of failing to pay,”

55 SECTION 8. Section 66 of chapter 60 of the General Laws, as appearing in the 2018
56 Official Edition, is hereby amended by striking all words after the word “fixed” in line 17 and
57 replacing them with the new following words:-

58 “that failure to act will result in losing ownership of your property and a public sale of
59 your property. If applicable, this could also result in eviction.”

60 SECTION 9. Section 69A of chapter 60 of the General Laws, as appearing in the 2018
61 Official Edition, is hereby amended by inserting after the word “date” in line 7, the new
62 sentence:-

63 “Except in the interest of justice, no petition to vacate a decree of foreclosure entered
64 under section sixty-nine and no proceeding at law or in equity for reversing or modifying such a
65 decree shall be commenced after the date of the judicial sale and distribution of proceeds
66 required under section sixty-four.”

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