

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Brian W. Murray*

*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 to update certain changes to property tax collection laws.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>1/16/2025</i>

**HOUSE . . . . . No.**

[Pin Slip]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act to update certain changes to property tax collection laws.

*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. Paragraph (9) of Section 2C of chapter 60 of the general laws, as amended by  
2 chapter 140 of the Acts of 2024, shall be further amended by deleting the following words in the  
3 fourth sentence: “Where the land is Class one, residential property, as defined in section 2A of  
4 chapter 59, such notice shall:” and replacing them with the words “Such notice shall:” and  
5 further by deleting from subclause (ii) of the fourth sentence the words: “Class one, residential”.

6           Section 2. Section 15 of chapter 60 of the general laws shall be amended by adding the  
7 following at the end of clause 5: “plus the cost of services of an officer posting such notices on  
8 properties;”

9           Section 3. Section 16 of chapter 60 of the general laws, as amended by chapter 140 of the  
10 Acts of 2024, shall be further amended by deleting the words: “that if the land is Class one,  
11 residential property, as defined in section 2A of chapter 59,”.

12           Section 4. Section 52 of chapter 60 of the general laws, as amended by chapter 140 of the  
13 Acts of 2024, shall be further amended by deleting the words: “Where the land is Class one,

14 residential property, as defined in section 2A of chapter 59, such notice shall:” and replacing  
15 them with the words “Such notice shall:” and further by deleting from subclause (ii) the words:  
16 “Class one, residential”.

17 Section 5. Section 53 of chapter 60 of the general laws, as amended by chapter 140 of the  
18 Acts of 2024, shall be further amended by deleting the words: “where the land is Class one,  
19 residential property, as defined in section 2A of chapter 59, such notice shall:” and replacing  
20 them with the words “such notice shall:” and further amended by deleting from subclause (ii)  
21 the words: “Class one, residential” and further amended by deleting the words “provided further,  
22 that for any properties not Class one, residential the notice may be served in the manner required  
23 by law for the service of subpoenas on witnesses in civil cases or may be published,”.

24 Section 6. Section 53 of chapter 60 of the general laws, as amended by chapter 140 of the  
25 Acts of 2024, shall be further amended by deleting from the fourth paragraph the words: “Where  
26 the land is Class one, residential property, as defined in section 2A of chapter 59, all” and  
27 replacing them with the word “All”.

28 Section 7. Section 62 of Chapter 60 of the general laws as amended by chapter 140 of the  
29 Acts of 2024 shall be amended by striking out the figure 8 and replacing it with the following:-  
30 “16 per cent for land taken or sold prior to November 1, 2024, and at 8 per cent for land taken or  
31 sold on or after November 1, 2024,”

32 Section 8. Paragraph (a) of Section 64A of chapter 60 of the general laws, as inserted by  
33 chapter 140 of the Acts of 2024 shall be amended by deleting the first paragraph in its entirety  
34 and replacing it with the following:-

35           “(a) This section shall apply to the sale or retention of property by a municipality or a  
36 purchaser of tax receivables following a final judgment of the land court foreclosing the right of  
37 redemption under this chapter. Not more than 180 days after the of entry of judgment foreclosing  
38 the right of redemption becomes final, with either no appeal having been taken within the  
39 applicable time limit or any appeal taken having resulted in the entry of judgment pursuant to  
40 the rescript of the supreme judicial court or appeals court, the judgment holder shall proceed to  
41 sell the property in the manner provided in this section and Section 77B of this chapter, unless,  
42 in cases where the judgment holder is a municipality the chief executive authority thereof makes  
43 a written determination, within 120 days, that the property will be retained for municipal use.  
44 The judgment holder shall notify the former owners of the property and all others known to hold  
45 the right of redemption in the property at the time judgment is entered, by certified mail, to their  
46 last known address or place of business, of: (i) the judgment holder’s election; and (ii) the rights  
47 and procedures for claiming excess equity set forth in this section.

48           Section 9. Paragraph (b)(1) of Section 64A of chapter 60 of the general laws, as inserted  
49 by chapter 140 of the Acts of 2024, shall be amended by deleting the following words: “or a  
50 purchaser of tax receivables”.

51           Section 10. Paragraph (c)(1) of Section 64A of chapter 60 of the general laws, as inserted  
52 by chapter 140 of the Acts of 2024, shall be deleted in its entirety.

53           Section 11. Paragraph (c)(2) of Section 64A of chapter 60 of the general laws, as inserted  
54 by chapter 140 of the Acts of 2024, shall be deleted in its entirety and replaced with the  
55 following:-

56           “(c)(1) A municipality or a purchaser of tax receivables that sells the property under  
57 subsection (a) shall, not later than 120 days after the final judgment of the land court: (i) conduct  
58 an appraisal consistent with the appraisal requirements of subsection (b); (ii) auction the  
59 property with an auctioneer licensed in the commonwealth in accordance with the provisions of  
60 section 77B of chapter 60 of the general laws and this paragraph; (iii) accept bids that are not less  
61 than 2/3 of the appraised value of the property consistent with the said appraisal requirements;  
62 and (iii) not accept bids by individuals that hold elected or appointed office in the municipality in  
63 which the property is located, are employed by the municipality in which the property is located,  
64 or are the purchaser of tax receivables of the property being sold, or an owner, officer or  
65 employee of the purchaser of tax receivables of the property being sold.

66           Section 12. Paragraph (c)(3) of Section 64A of chapter 60 of the general laws, as inserted  
67 by chapter 140 of the Acts of 2024, shall be relabeled paragraph (c)(2) and the words in such  
68 paragraph that read “paragraph (2)” shall be deleted and replaced with “paragraph (1)”.

69           Section 13. Paragraph (d)(1) of Section 64A of chapter 60 of the general laws, as inserted  
70 by chapter 140 of the Acts of 2024, shall be deleted in its entirety and replaced with the  
71 following:-

72           “(d)(1) Upon a sale of a property or an appraisal of property where the judgment holder  
73 has elected to retain possession, the judgment holder shall prepare a written itemized accounting  
74 setting forth the disposition of the proceeds arising from the sale or a report of the appraisal  
75 including, but not limited to, the sale price, legal fees, marketing fees, auctioneer fees,  
76 advertising costs, appraisal fees and any excess equity due to any parties entitled to claim excess  
77 equity. The written itemized accounting shall be mailed, by certified mail, to any parties entitled

78 to claim excess equity, to their last known address or place of business, not more than 30 days  
79 after the sale of the property or receipt of the appraisal of the property if such property is  
80 retained. The judgment holder shall pay the former owners or their personal representative the  
81 amount of the excess equity as set forth in the itemized accounting within 60 days following the  
82 sale or retention of the property. Where there are multiple former owners or multiple personal  
83 representatives or a combination thereof, the judgment holder shall pay excess equity to each  
84 former owner or personal representative in proportion to their ownership interest in the property  
85 at the time of the judgment of foreclosure. Liability of the judgment holder to pay excess equity  
86 to any other claimants ceases upon disbursement of the excess equity amount paid to the former  
87 owner or their personal representative under the terms of this paragraph.”

88           Section 14. Paragraph (d)(3) of Section 64A of chapter 60 of the general laws, as inserted  
89 by Chapter 140 of the Acts of 2024, shall be amended by deleting the words “submit a claim at  
90 the local collector’s office” at the end of the second sentence and replacing those words with the  
91 following: “submit a claim at the local treasurer’s office”.

92           Section 15. This act shall take effect on July 1, 2025.