MUNICIPAL CHARGES LIEN
CHAPTER 626 OF THE ACTS OF 1987
(G.L. Ch. 40, 558)

SUMMARY:

By this legislation, any city or town may impose a lien on real property located within that municipality for any unpaid local charge or fee, provided there has been a separate authorization vote by town meeting or city/town council for each type of charge or fee.

GUIDELINES:

1. Any unpaid local charge or fee for which a lien has been imposed by vote of town meeting or city/town council shall be known as the "municipal charges lien."

2. This lien takes effect upon recording at the Registry of Deeds a list of unpaid charges by parcel and person assessed. In contrast, a water lien and sewer lien takes effect by operation of law (Chapter 40 Section 42B; Chapter 83 Section 16B).

3. If the lien which has been recorded at the Registry remains unpaid when the assessors are preparing their real estate tax warrant, the town collector or board responsible for collection shall certify this amount to the assessors who shall add it to the tax.

4. It should be noted that only charges or fees may be liened. Hence, the provisions of this legislation would not apply to personal property taxes or excises.

5. If a charge or fee relates to a tax exempt parcel, such charge or fee shall be committed as a tax as is done with unpaid water bills (Chapter 40 Section 42C) and unpaid sewer charges (Chapter 83 section 16C).

6. The municipal charges lien is discharged as to a particular parcel upon the collector's filing a certificate that all amounts including interest and costs have been paid or legally abated with regard to that parcel.

7. The property owner is responsible for all costs of recording and discharging the lien. A sample release of lien form will recite that all charges or fees constituting the lien, together with interest and costs thereon, have been satisfied.

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management.

The Division regularly publishes IGRs (informational Guideline Releases detailing legal and administrative procedures) and the BULLETIN (announcements and useful information) for local officials and others interested in municipal finance.

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