

SENATE NO. 1691

AN ACT RELATIVE TO MUNICIPAL REAL ESTATE TAX NOTICES

*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. The first paragraph of section 57 of chapter 59 of the General Laws, as amended by
2 section 19 of chapter 122 of the Acts of 2006, is hereby further amended by striking out the last
3 sentence and inserting in place thereof the following sentence:- A first actual real estate tax bill sent
4 out for fiscal year 2008 or any subsequent year pursuant to this section shall contain a statement that
5 there exists a delinquency if any tax, betterment assessment or apportionment thereof, water rate,
6 annual sewer use, or other charge which may constitute a lien is overdue more than 90 days, provided
7 however, that, for purposes of this sentence, such delinquencies shall not include those relating to fire
8 service, electric, water or sewer use in any city or town served by more than one independent
9 municipal or district fire, electric, water, sewer, or joint water and sewer district or in any city or town
10 served by an independent municipal or district fire, electric, water, sewer, or Joint water and sewer
11 district that is not principally domiciled in that city or town.

12 SECTION 2. The seventh paragraph of section 57C of chapter 59 of the General Laws, as amended by
13 section 20 of chapter 122 of the Acts of 2006, is hereby further amended by striking out the second
14 sentence and inserting in place thereof the following sentence:- A first actual real estate tax bill sent
15 out for fiscal year 2008 or any subsequent year pursuant to this section shall contain a statement that
16 there exists a delinquency if any tax, betterment assessment or apportionment thereof, water rate,
17 annual sewer use; or other charge which may constitute a lien is overdue more than 90 days, provided,

18 however, that, for purposes of this sentence, such delinquencies shall not include those relating to fire
19 service, electric, water or sewer use in any city or town served by more than one independent
20 municipal or district fire, electric, water, sewer, or joint water and sewer district or in any city or town
21 served by an independent municipal or district fire, electric, water, sewer, or joint water and sewer
22 district that is not principally domiciled in that city or town.