COLLECTION FEES, CHARGES & PENALTIES

DUE TO LATE REAL AND PERSONAL PROPERTY TAXES, MOTOR VEHICLE EXCISES AND BOAT EXCISES

ASSESSED BY AND OWED TO COLLECTOR

STATUTE	FEE OR CHARGE	AMOUNT
G.L. c. 60, § 15(2)	Issuing demand	Set locally up to $30
G.L. c. 60, § 15(3)	Preparing newspaper advertisement of intent to take or sell	$10 per parcel
G.L. c. 60, § 15(3)	Searching title in preparation for taking or sale	Actual legal fees (new)
G.L. c. 60, § 15(4)	Advertising intent to take or sell in newspaper	Actual costs
G.L. c. 60, § 15(5)	Posting notice of intent to take or sell	$5 per parcel
G.L. c. 60, § 15(6)	Preparing collector's affidavit of proceedings	$10 per parcel
G.L. c. 60, § 15(7)	Recording collector's affidavit of proceedings	Actual cost per parcel
G.L. c. 60, § 15(8)	Preparing deed or instrument of taking	$10
G.L. c. 60, § 15(9)	Issuing and delivering warrant to collect to deputy collector	$10
G.L. c. 60, § 15(10)	Notifying taxpayer that warrant to collect issued to deputy collector	$12
G.L. c. 60, § 15(11)	Serving warrant to collect by deputy collector	$17
G.L. c. 60, § 15(12)	Distraining goods	$10 and costs
G.L. c. 60, § 15(13)	Taking custody of distrained goods	Actual costs
G.L. c. 60, § 15(14)	Selling distrained goods	Actual costs
G.L. c. 60, § 15(15)	Arresting taxpayer	Actual costs, plus travel rate of 30 cents per mile
G.L. c. 60, § 15(16)	Taking custody of arrested taxpayer	$10, plus travel rate of 30 cents per mile
G.L. c. 60, § 15(17)	Serving demands/notice of intent to take by subpoena	Actual costs up to $40
G.L. c. 60, § 53		
G.L. c. 60, § 15(18)	Mailing demand/notice of intent to take by registered mail	Actual costs
G.L. c. 60, § 15(19)	Recording instrument of taking	Actual costs
G.L. c. 60, § 55		
G.L. c. 60, § 57A	Assessing penalty for insufficient funds check	$25, or 1% of check if more
G.L. c. 60B, § 4	Assessing penalty for late boat excise	$20, or 20% of excise due if more

ASSESSED BY AND OWED TO TREASURER

G.L. c. 60, § 65	Foreclosing tax title in land court	Actual costs Actual legal fees (awarded by court)
G.L. c. 60, § 62	Recording instrument of redemption	Actual costs
G.L. c. 60, § 79	Foreclosing tax title by land of low value auction	Actual costs (auction costs, recording costs, $50 legal fee)

ASSESSED BY AND OWED TO OTHER AGENCIES

G.L. c. 60, § 68	Hearing petition to foreclose tax title in land court	Land court costs (title exam expenses, mailing costs, advertising and publication costs, etc.)
G.L. c. 60A, § 2A	Placing license or registration in non-renewal status at Registry of Motor Vehicles	$20