

Chapter 183 of the Acts of 2009

AN ACT EXTENDING THE DEADLINE FOR MAILING QUARTERLY TAX BILLS.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith an extension of the deadline to mail certain tax bills in cities and towns, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Notwithstanding section 57C of chapter 59 of the General Laws, for fiscal year 2010, an actual tax bill issued upon the establishment of the tax rate for the fiscal year, after credit is given for a preliminary tax payment previously made, shall be due and payable in 2 installments in the case of cities and towns with quarterly payments and 1 installment in the case of cities and towns with semi-annual payments. For cities and towns with quarterly payments, the first installment shall be due and payable on February 1, 2010, or 30 days after the actual real estate tax bills are mailed, whichever is later, and the second installment shall be due and payable on May 1, 2010, after which dates, if unpaid, they shall become delinquent. For cities and towns with semi-annual payments, the installment shall be due and payable on April 1, 2010, after which date, if unpaid, it shall become delinquent.

If the actual tax bill issued in fiscal year 2010 is not mailed by January 30, 2010, then, upon the establishment of the tax rate, there shall be a single actual tax bill due and payable on May 1, 2010 or 30 days after the date of mailing, whichever is later. That tax bill shall represent the full balance owed after credit is given for the preliminary tax payments previously made.

This act shall apply to a city or town that accepts it by vote of its city or town council, subject to its municipal charter, or its board of selectmen.

Approved December 15 , 2009.

ORD#: 1-GL-2010 -APPROVED: 1-5-10 -EFFECTIVE DATE: 1-5-10

EXPIRES 3-8-10 (CITY CHARTER SEC. 3.8) - REVIEW DATE (TIC) 3-2-10
