



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

PROPERTY TAX BUREAU
Informational Guideline
Release No. 83-210

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

Subject:
Increase in Certain
Tax Collector's Fees

September 26, 1983

Chapter 189 of the Acts of 1983

Increasing Fees for Notice and Service of Warrant

Summary

Chapter 189 of the Acts of 1983 amends General Laws, Chapter 60, Section 15 by striking out clauses 10 and 11 and inserting a new clause 10 which increases the fee for issuing notice to a delinquent taxpayer that a warrant to collect has been issued, from \$5.00 to \$7.00 and a new clause 11 which increases the fee for service of a warrant to collect from \$10.00 to \$12.00.

This legislation was approved on June 17, 1983 by Governor Michael S. Dukakis who attached an emergency letter thereto on June 21 making the Act effective forthwith.

Guidelines

A fee of \$7.00 shall be added to and collected as a part of a tax when a notice is issued to a delinquent that a warrant to collect the tax has been issued. This notice may be given by mail or otherwise.

A fee of \$12.00 shall be added to and collected as a part of a tax when a warrant to collect is served upon a delinquent taxpayer by exhibiting the warrant to collect or delivering a copy thereof to the delinquent or his representative or leaving a copy at his last and usual place of abode or of business. Service must be made in one of the foregoing manners. Neither arrest nor distraint is required to impose this fee. Mailing a copy of the warrant to a delinquent taxpayer does not authorize the imposition of this fee.

These fees are cumulative, the fee for service of the warrant does not include the fee for notice of issuance of the warrant. If a notice of warrant is issued and the warrant is also served, both the \$7.00 fee and the \$12.00 fee are added to and collected as a part of the tax.

PROPERTY TAX BUREAU - ANTHONY P. GROSSO, CHIEF - 617-727-4231
FRANCIS T. SEIFERT, ASST. CHIEF - 617-727-0516

Comm. received from Paul E. Healy, City Clerk,
transmitting a comm. from the Dept. of Revenue,
Division of Local Services, transmitting a summary of Chapter 189 of the Acts of 1983 Re: increase in fees for notice & service of warrants for collection of delinquent taxes.

*Copy sent to the City Manager
10/19/83 mhr*

In City Council,

October 17, 1983

*Placed on File
Copy to the
City Manager -*

RECEIVED BY
OFFICE OF CITY CLERK
OCT 4 1 02 PM '83
CAMBRIDGE, MASS.