



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

November 18, 1981

To: Mayors, Selectmen, Treasurers, Auditors, Accountants
and Assessors

You have recently received an "estimated first half county tax bill" from the office of the Middlesex County Commissioners. The Department of Revenue has been asked for a ruling on the propriety of this billing.

As I understand the issue, the county has taken this initiative due to a cash flow strain resulting from the failure of the general court to enact a fiscal 1982 budget and appropriation act. This is a most unfortunate position and is contrary to prudent fiscal management.

However, the County Commissioners do not have any statutory power or authority to issue such a bill. Chapter 35, Section 30, Massachusetts General Laws, stipulates that "...the Commissioners shall levy as a county tax an amount authorized annually by the general court." Since the general court has failed to authorize such assessment as yet, the Commissioners are not able to render a tax bill, in my opinion.

The cities and towns are not required to make payment on these bills. Any payments made are done on a strictly voluntary basis. The county cannot enforce payment by December 12, 1981 as suggested in the bill.

Very truly yours,

A handwritten signature in cursive script, appearing to read "L. Joyce Hampers", written over a horizontal line.

L. Joyce Hampers
Commissioner of Revenue

LJH:es

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S-652
Comm. from L. Joyce Hammers, Comm. of Revenue,
Dept. of Revenue Re: ruling by said Dept. as
to payment of the "estimated first half county
tax bill" recently issued.

In City Council,

December 7, 1981

12/7/81

-Placed on File