

Massachusetts's regulation relating to collection procedures.

Real and Personal Property

Demand [60:16]

1. Since the tax bill is a total bill which may be paid in two parts, no demand should be mailed until after the final date for the second half of the tax bill.
2. If the tax remains unpaid after May 1st, or if any portion of the tax remains unpaid, the collector should send a demand to the delinquent taxpayer. Sending a demand is a prerequisite to the exercise of certain collection remedies such as tax takings.
 - a. Demand Charge: \$5. [60:15(2)]
 - b. Interest Rate 14% on the unpaid tax.

Warrants

1. If the tax remains unpaid for 14 days after a demand has been sent, a collector may issue warrants to his deputy collectors requiring them to collect the taxes. These warrants must contain the same information and must confer the same powers on the deputy as warrants issued by assessors to the collectors.
2. The decision whether to issue warrants for unpaid taxes rests with the collector. In the case of real estate taxes, most collectors proceed directly with a tax taking if the tax remains unpaid 14 days or more after the issuance of a demand.