

ORDINANCE NO. 22-01

TOWN OF SCITUATE

AN ORDINANCE AMENDING CHAPTER 15 - TAXATION
ARTICLE I – IN GENERAL

Section 1. The Town Council of the Town of Scituate hereby ordains that Chapter 15, Article I, of the Code of Ordinances, Town of Scituate entitled In General is amended as follows:

Note: Words set as ~~strikeover~~ are to be **deleted** from the ordinance; words set in underline are to be **added** to the ordinance.

~~Secs. 15-2 – 15-25. – Reserved.~~

Sec. 15-2. When interest waived.

(a) Interest on one-quarter's overdue tax payment.

(1) Pursuant to G.L. § 44-5-8.1, the Tax Collector is authorized and directed to waive one-quarter's worth of interest on one overdue property tax payment and allow the remaining balance of taxes owed to be paid on a quarterly basis if all of the following conditions are satisfied by the taxpayer:

a. The property subject to the overdue payment is the residence or place of business of the taxpayer and has been for the five (5) years immediately preceding the tax payment which is overdue;

b. The request for the waiver of interest is in writing, signed and dated by the taxpayer;

c. The taxpayer has made timely payments of taxes to the town for the five (5) years immediately preceding the tax payment which is overdue with the burden of proof of timely payments being upon the taxpayer; and

d. The bill for which the payment is overdue was issued less than two (2) years prior to the date of the request for a waiver of interest.

(2) In no event shall the waiver of interest on a tax payment exceed five hundred dollars (\$500.00). Decisions of the Tax Collector shall be in writing and contain notice to the Town Council and the Town Treasurer. If the taxpayer receives an adverse decision from the Tax Collector, the taxpayer must pay the interest and after paying said interest, may then appeal the matter by filing a claim for reimbursement with the Town Council within ten (10) days of the decision.

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(3) Any request for a waiver of taxes which meets all of the criteria established by this section shall be granted by the Town.

(4) The Tax Collector is authorized to promulgate forms that shall be used to implement this section.

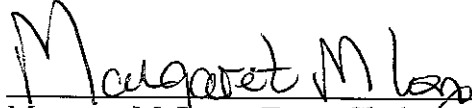
Secs. 15-3—15-25. - Reserved.

Section 2. The Town Clerk is hereby authorized to cause said changes to be made to the Town of Scituate's Code of Ordinances.

Section 3. This ordinance shall take effect immediately upon passage.

Attested To By:

Passed By Town Council On:



Margaret M. Ilong, Town Clerk

5/12/2022

**REQUEST FOR WAIVER OF INTEREST ON
AN OVERDUE QUARTERLY TAX PAYMENT**

Taxpayer Name(s): _____
Property Location: _____
Parcel ID#/Acct. #: _____
Telephone #: _____

To be completed by Taxpayer:

I hereby certify that the following information is true:

- 1.) I/We currently reside at the above-referenced property and have resided there since _____ (must be at least 5 years immediately preceding the tax payment which is overdue).
- 2.) I/We have made timely payment of all taxes to the Town for 5 years immediately preceding the tax payment which is overdue.
- 3.) The bill for which the payment is overdue was issued on _____ (must be less than 2 years prior to the date of this waiver of interest request).
- 4.) This waiver request is in the amount of \$ _____ (cannot exceed \$500).

Signed: _____ Dated: _____

To be completed by Tax Collector:

Approved/Denied _____
Tax Year: _____
Annual Tax: _____
Tax Waived: _____
Signed: _____
Dated: _____

Copy provided to the taxpayer: _____

Copy provided to the Town Council & Town Treasurer: _____

APPEAL RIGHTS: If the request is denied, you must pay the interest in full and then may file a claim for reimbursement with the Town Council with 10-days of the date noted above that this decision was provided to you.