

Council Order 2025-016:

**Introduced by: Town Manager Howard
April 14, 2025**

Update to Local Acceptance of M.G.L. Ch. 60, Section 2
Regarding the Abatement of *de minimus* Tax Balances

That the Randolph Town Council, with the recommendation of the Town Manager, hereby confirms and approves the adoption by the Town of Randolph of local option statute Massachusetts General Laws Chapter 60, § 2, as it is currently written, and as that statute may be amended from time to time. Massachusetts General Laws Chapter 60, § 2 (*current edition*) states as follows:

Section 2. Every collector of taxes, constable, sheriff or deputy sheriff, receiving a tax list and warrant from the assessors, shall collect the taxes therein set forth, with interest, and pay over said taxes and interest to the city or town treasurer according to the warrant, and shall make written return thereof with his tax list and of his doings thereon at such times as the assessors shall in writing require. He shall also give to the treasurer an account of all charges and fees collected by him. He shall, once in each week or more often, pay over to the treasurer all money received by him for taxes and interest during the preceding week or lesser period together with any interest earned as a result of depositing said taxes and interest received.

In cities and towns that accept this paragraph, if the collector is satisfied that an unpaid tax on land committed to the collector or any of the collector's predecessors in office for collection was assessed on a valuation insufficient to meet the charges or expenses of collection, or if any other committed tax is unpaid and is less than \$25, the collector may notify the assessors in writing, on oath, stating why the tax cannot be collected. Upon receipt of the request, the assessors shall act on the request immediately and, after due inquiry, may abate the tax and shall certify the abatement in writing to the collector. The certificate of abatement shall discharge the collector from further obligation to collect the tax so abated.