

## Chapter 183

### LICENSES OF DELINQUENT TAXPAYERS

- § 183-1. Listing of delinquent taxpayers.**
- § 183-2. Effect of delinquency.**
- § 183-3. Payment agreements.**
- § 183-4. Waiver of restriction by Selectmen.**

**[HISTORY: Adopted 5-10-1993 Annual Town Meeting, Art. 41. Amendments noted where applicable.]**

- § 183-1. Listing of delinquent taxpayers. [Amended 5-8-2017 ATM, Art. 46; Amended 11-20-17 STM, Art. 4]**

The Tax Collector or other municipal official responsible for records of all municipal taxes, assessments, betterments and other municipal charges, hereinafter referred to as the "Tax Collector," shall annually, and may periodically, furnish to each department, board commission or division, hereinafter referred to as the "licensing authority," that issues licenses or permits including renewals and transfers, a list of any person, corporation or enterprise, hereinafter referred to as the "party," that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges for not less than a thirty-day period, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the appellate Tax Board.

- § 183-2. Effect of delinquency.**

The licensing authority may deny, revoke or suspend any license or permit, including renewals or transfers of any party whose name appears on said list furnished to the licensing authority from the Tax Collector; provided, however, that written notice is given to the party and the Tax Collector, as required by applicable provisions of laws, and the party is given a hearing to be held not earlier than fourteen (14) days after said notice. Said list shall be prima facie evidence for denial, revocation or suspension of said license or permit to any party. The Tax Collector shall have the right to intervene in any hearing conducted with respect to such license denial, revocation or suspension. Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purpose of the proceeding and shall not be relevant to or introduced in any other proceeding of law, except for any appeal from such license denial, revocation or suspension. Any license or permit denied, suspended or revoked under this section shall not be reissued or renewed until the licensing authority receives a certificate issued by the Tax Collector that the party is in

good standing with respect to any and all local taxes, fees, assessments, betterments or other municipal charges, payable to the municipality as of the date of issuance of said certificate.

**§ 183-3. Payment agreements.**

Any party shall be given the opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditioned upon the satisfactory compliance with said agreement. Failure to comply with said agreement shall be grounds for the suspension or revocation of said license or permit; provided, however, that the holder be given notice and a hearing as required by applicable provisions of law.

**§ 183-4. Waiver of restriction by Selectmen.**

The Board of Selectmen may waive such denial, suspension or revocation if it finds there is no direct or indirect business interest by the property owner, its officers or stockholders, if any, or members of his immediate family, as defined in Massachusetts General Laws Ch. 268, § 1, in the business or activity conducted in or on said property.