

**Chapter 197**  
**TAXATION**

**ARTICLE I**  
**Assessment Dates**

**[The town voted at the 2-22-1990 STM, Art. 5, to accept the provisions of Ch. 653, Acts of 1989, § 40, with regard to assessment date changes for new growth.]**

**Article II**

**Tax not in excess of \$50.00**

**[HISTORY: Adopted by the Town of Mount Washington: Art. 8, 5-9-2009 Town Meeting.]**

The Town voted to accept the provisions of MGL Chapter 59, Section 57B which would allow any real estate or personal property tax not in excess of \$50.00 to be due and payable in a single payment on November 1 or 30 days after the bill was mailed, whichever is later. Any amount not paid timely accrues interest at 14% per annum from October 1<sup>st</sup> or the date the bill was mailed, whichever is later.