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ACTS, 1988. - Chaps. 44, 45.

is uncollectible by reason of the death, absence, poverty, insolvency, bankruptcy, or other inability of the person assessed to pay, he shall notify the assessors thereof in writing on oath, stating why such excise cannot be collected. The assessors shall act upon such notification within thirty days, and, after due inquiry, may abate such excise or any part thereof, and shall certify such abatement in writing to the collector, and said certificate shall discharge the collector from further obligation to collect the excise so abated.

Approved May 18, 1988.

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**Chapter 44. AN ACT EXTENDING THE BOUNDARIES OF THE FIRE DISTRICT OF THE TOWN OF WILLIAMSTOWN.**

Be it enacted, etc., as follows:

Chapter 69 of the acts of 1912 is hereby amended by striking out section 1 and inserting in place thereof the following section:-

Section 1. The inhabitants of the town of Williamstown liable to taxation in and residing within the boundaries of said town shall constitute the fire district of the town of Williamstown.

Approved May 18, 1988.

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**Chapter 45. AN ACT AUTHORIZING FURTHER ESTIMATED TAX PAYMENTS IN CERTAIN CITIES AND TOWNS.**

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to immediately authorize further estimated tax payments in certain cities and towns, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

Notwithstanding the provisions of any general or special law to the contrary, any city or town undertaking a general revaluation of its property under a program approved by the commissioner of revenue for completion and implementation for fiscal year nineteen hundred and eighty-eight is hereby authorized to issue a second half notice of estimated tax in lieu of the actual assessment and issuance of the tax bill, and require the payment of such estimated tax, which shall in no event exceed the amount of the first estimated tax as previously billed; provided, however, that the commissioner of revenue is satisfied that full and fair valuations for fiscal year nineteen hundred and eighty-eight shall be established for certification under paragraph (c) of section two A of chapter fifty-nine of the General Laws; and: provided further, that said commissioner certifies in writing that these conditions have been