



# The Commonwealth of Massachusetts

## **AN ACT** AN ACT AUTHORIZING THE CITY OF SOMERVILLE TO IMPOSE A REAL ESTATE TRANSFER FEE

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

**SECTION 1.** There is hereby imposed a fee of up to one per cent (1%) of the purchase price upon the transfer of any real property interest in any real property situated in the City of Somerville. Said fee amount shall be set forth by city ordinance. Said fee shall be the liability of the seller of such real property interest, and any agreement between the purchaser and the seller or any other person with reference to the allocation of the responsibility for bearing said fee shall not affect such liability of the seller. The fee shall be paid to the City of Somerville, hereinafter referred to as the "City". The City shall deposit all fees received as set out by City ordinance.

**SECTION 2.** The fee imposed shall be due at the time of the transfer of the real property interest. A seller who fails to pay all or any portion of said fee on or before the time when the same is due shall be liable to the City for the following additional payments in addition to said fee:

(a) Interest: The seller shall pay interest on the unpaid amount of the fee to be calculated from the time of transfer at a rate equal to the rate the City collects on unpaid real estate taxes.

(b) All fees and interest required to be paid under this act shall constitute a personal debt of the seller and may be recovered in an action of contract or in any other appropriate action, suit or proceeding brought by the City. If any seller liable to pay the fee established by this act neglects or refuses to pay the same, the amount, including any interest and penalty thereon, shall be a lien in favor of the City upon all property and rights to property, whether real or personal, belonging to either such purchaser or such seller. Said lien shall arise at the time of transfer and shall continue until the liability for such amount is satisfied.

**SECTION 3.** The City may, by ordinance, exempt certain transfers of real property interests from the fee established by this act, or adopt additional requirements and regulations to implement or enforce said fee, consistent with this act.

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