

## HOW DOES AN UNPAID WATER/SEWER ACCOUNT BECOME A TAX TITLE ?

**G.L c 40 §42B/G.L. c 83 § 16B**

Automatic on day after due date  
Terminates on October 1<sup>st</sup> of the  
3<sup>rd</sup> year following the year in  
which such charge becomes due

**G.L c 40 §42C/G.L. c 83 § 16C**

Committed from Water/Sewer  
through Assessors to Collector  
to be added  
to 3<sup>rd</sup> Quarter Tax Bill

**G.L c 40 §42D/G.L. c 83 § 16D**

If remain unpaid on Tax Bill  
will be Taken with Real Estate  
Taxes and become Tax Title



**USER CHARGES RECEIVABLE  
/RATE**



**UTILITIES LIEN**



**UTILITY LIENS ADDED TO  
REAL ESTATE TAX BILL**



**TAX TITLE**

