
To accompany the petition of John E. Powers that provision be made for annual payments to cities and towns in lieu of taxes for loss of certain property taken by the Commonwealth for highway purposes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Eight.

AN ACT PROVIDING FOR ANNUAL PAYMENTS TO CITIES AND TOWNS
IN LIEU OF TAXES FOR LOSS OF CERTAIN PROPERTY TAKEN BY
THE COMMONWEALTH FOR HIGHWAY PURPOSES.

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

1 In nineteen hundred and fifty-nine and in each year thereafter
2 the state treasurer shall not later than November twentieth pay
3 each town in which on January first of such year the common-
4 wealth holds real property taken by it by eminent domain dur-
5 ing the years nineteen hundred and forty-nine to nineteen hun-
6 dred and fifty-eight, inclusive, for public highway purposes, such
7 amount in lieu of taxes as shall be certified by the state tax com-
8 mission to the state treasurer. In every year the commission
9 shall, not later than August first, determine each parcel of real
10 estate so acquired and held by the commonwealth, shall com-
11 pute the average assessed valuation thereof for the three annual
12 assessed valuations prior to the order of taking of such parcel,
13 less any abatements granted in relation to such valuations, shall
14 multiply said average assessed valuation by the annual rate
15 provided under section fifty-eight of chapter sixty-three of the
16 General Laws, and shall certify the resulting amount to the
17 state treasurer for payment. If any real estate so acquired and
18 held by the commonwealth was not separately assessed or was
19 exempt from taxation on any of said assessment dates, the state

20 tax commission shall determine the fair cash value thereof as
21 of said assessment date, and such fair cash value shall be the
22 assessed valuation as of said date for the purposes of this sec-
23 tion.

24 To assist the commission in making such determination it
25 may require oral or written information from any officer or
26 agent of the commonwealth or of any city or town therein and
27 from any other inhabitant thereof, and may require such infor-
28 mation to be on oath. Such officers, agents and persons shall,
29 so far as able, furnish such required information to the commis-
30 sion in such form as it may indicate, and within fifteen days
31 after being so requested.

32 The state tax commissioner shall, not later than August fif-
33 teenth, notify the tax collectors of each city and town the total
34 number of parcels so taken during the said ten-year period,
35 describing the same briefly and the average assessed valuation
36 of each such parcel, as computed above.