

By Mr. Casson of Boston, petition of Abraham B. Casson relative to the taxation of real estate held in trust and occupied under lease. Taxation. Jan. 9.

The Commonwealth of Massachusetts

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

An Act relative to the Taxation of Property held in Trust and Occupied under Lease.

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

1 Real estate which has been acquired by virtue of
2 the provisions of any will or deed, if held by any
3 city or town in trust for public charitable purposes,
4 shall if or when the same is subject to a lease which
5 provides that the lessee shall assume or pay all
6 taxes assessed, be assessed an annual local tax
7 by the assessors of the city or town where said real
8 estate is located to the lessee or lessees thereof or to
9 their assigns in the same manner and to the same
10 extent as if the said lessee or lessees or their as-
11 signs were the owners thereof in fee, free from any
12 trust. Payment of said tax shall not be enforced by
13 any lien upon or sale of the said real estate but the
14 interest of said lessee or their assigns therein may
15 be sold by the collector of taxes of such city or town
16 for the nonpayment of the tax assessed as afore-
17 said in the manner provided by law for the sale of

18 real estate for nonpayment of local taxes. Said col-
 19 lector of taxes may maintain against such person or
 20 persons so assessed, or their legal representatives,
 21 action or actions in his own name for the tax so
 22 assessed in the manner provided by law for the
 23 collection of other local taxes.

