

# HOUSE . . . . No. 329

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Accompanying the petition of Julius Meyers relative to the payment by the Commonwealth of certain taxes on educational institutions, taken from the files of last year, on motion of Mr. Meyers of Cambridge. Taxation. January 9.

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## The Commonwealth of Massachusetts

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

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### AN ACT

Relative to the Taxation of Educational Institutions.

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

1 SECTION 1. The commonwealth shall hereafter an-  
2 nually pay to every city or town in which any educa-  
3 tional institution is situated a tax upon such property  
4 of the institution as is exempt from taxation, to the  
5 amount of one half of the sum which would be paid in  
6 taxes by such institution to the city or town if its prop-  
7 erty were not exempt from taxation.

1 SECTION 2. For the purpose of the preceding section  
2 the property, upon which a tax is to be paid by the com-  
3 monwealth as aforesaid, shall be valued by the principal  
4 assessors of the city or town, or by the chairman of the  
5 board of selectmen of the town if there are no principal

6 assessors, acting jointly with a commissioner of college  
7 taxation, who shall be appointed by the governor, with the  
8 advice and consent of the council, for a term of  
9 years, and who shall receive an annual salary of three  
10 thousand dollars, and such further sum for his travelling  
11 and other necessary expenses as the governor may fix.  
12 In case an agreement cannot be reached by the assessors  
13 or selectmen and the said commissioner, the secretary of  
14 the board of education shall act as an additional ap-  
15 praiser. In case an agreement cannot be reached by the  
16 assessors, or selectmen, and the commissioner and sec-  
17 retary, as aforesaid, the finding of the secretary as to all  
18 matters mentioned in this act shall be final and con-  
19 clusive. The secretary shall serve in the aforesaid capac-  
20 ity without compensation, except that he shall receive  
21 the amount of his travelling and other necessary expenses  
22 as approved by the governor.

1 SECTION 3. This act shall take effect upon its passage  
2 and shall apply to the assessment of tax in the current  
3 year.



