

SECTION 3. Any personal property from time to time held by said corporations as provided in this act, and any real property so held, in so far as such real property shall be occupied by any one or more of said corporations or their officers for the objects set forth in this act, shall be considered for the purposes of taxation as property of the kind described in paragraph Third of section five of chapter fifty-nine of the General Laws irrespective of whether such property shall be so held separately, jointly or as tenants in common.

SECTION 4. This act shall take effect upon its passage.
Approved May 23, 1952.

Chap.359 AN ACT TO PERMIT CITIES TO USE CERTAIN CURRENTLY AVAILABLE FUNDS TO REDUCE TAX RATES THEREIN FOR THE CURRENT YEAR.

Emergency
preamble.

Whereas, The deferred operation of this act would tend to defeat its purpose which cannot be accomplished unless it shall take effect upon its passage, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

In cities in the calendar year of 1952 in determining the amount of available funds which the assessors may be required to deduct under the provisions of clauses (b) and (c) of section twenty-three of chapter fifty-nine of the General Laws, as most recently amended by section seven of chapter seven hundred and ninety-eight of the acts of nineteen hundred and fifty-one, such funds shall constitute the amounts certified by the director of accounts as available on January first, nineteen hundred and fifty-two, in accordance with the further provisions of said section, together with the total of the real, personal or poll taxes of prior years collected between said January first and the last day of the month preceding the month in which the tax rate is determined, but in no event later than April thirtieth, nineteen hundred and fifty-two.

The auditor or similar accounting officer in each city shall certify as soon as may be to the board of assessors the total real, personal or poll taxes of prior years collected from January first, nineteen hundred and fifty-two, up to and including April thirtieth, nineteen hundred and fifty-two.

Approved May 23, 1952.

Chap.360 AN ACT MAKING APPROPRIATIONS FOR THE MAINTENANCE OF CERTAIN COUNTIES, FOR INTEREST AND DEBT REQUIREMENTS, FOR CERTAIN PERMANENT IMPROVEMENTS, AND GRANTING A COUNTY TAX FOR SAID COUNTIES.

Emergency
preamble.

Whereas, The deferred operation of this act would result in unnecessarily extending the period during which county