

inclusive, shall receive such salary as is provided by section twenty-seven of chapter two hundred and twelve and section fourteen of chapter one hundred and eighty-five of the General Laws, respectively.

SECTION 2. This act shall take effect as of January first, nineteen hundred and fifty-three.

Approved June 29, 1953.

Chap. 568 AN ACT PROVIDING FOR THE ABATEMENT OF TAXES ON PROPERTY AFFECTED BY THE DISASTER OF JUNE NINTH.

Emergency
preamble.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to make available immediately the tax abatements provided thereon on property affected by the disaster of June ninth, 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:

Assessors
may abate
for equitable
adjustment.

SECTION 1. The board of assessors in each city or town affected by the tornado which occurred on June ninth in the current year may, on application for abatement in respect to the tax on real estate filed in compliance with the provisions of section fifty-nine of chapter fifty-nine of the General Laws, grant an abatement in such amount as in the opinion of the assessors provides an equitable adjustment of taxes on property wholly or partially destroyed by said tornado; provided, that such abatement shall not exceed that portion of the tax which relates to the assessment on buildings destroyed on said real estate; or the assessors may request the commissioner of corporations and taxation under the provisions of section eight of chapter fifty-eight of the General Laws to give authority to abate in whole or in part the tax on property wholly or partially so destroyed, which tax may be or has been levied against those who were the owners of record of property on January first, nineteen hundred and fifty-three, or subsequent owners who have assumed a part of the tax, as in their opinion provides an equitable adjustment.

SECTION 2. In the event the board of assessors grants abatements under the authority of section one of this act in respect to applications for abatement filed under the provisions of section fifty-nine of chapter fifty-nine of the General Laws or are authorized to make abatements of the taxes levied in accordance with the provisions of section eight of chapter fifty-eight of the General Laws, the commonwealth shall, with the approval of the commissioner of corporations and taxation, reimburse the municipalities for the abatements provided in this act from funds appropriated therefor.

Approved June 30, 1953.