

# SENATE . . . . No. 400

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To accompany the petition of the board of assessors of the town of Westport, by Frank R. Slocum and others, for legislation relative to the payment of moneys by the city of Fall River in lieu of taxes to the town of Westport on property owned by said city and pertaining to its domestic water supply to the town of Westport. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Forty-Three.

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AN ACT RELATIVE TO THE PAYMENTS OF MONIES BY THE CITY OF FALL RIVER IN LIEU OF TAXES TO THE TOWN OF WESTPORT ON PROPERTY OWNED BY SAID CITY, AND PERTAINING TO ITS DOMESTIC WATER SUPPLY TO THE TOWN OF WESTPORT.

1 *Whereas*, The city of Fall River is the owner of  
2 certain property pertaining to its domestic water  
3 supply within the territorial limits of the town of  
4 Westport totaling one hundred and sixty-three acres,  
5 more or less, of flowed land forming a part of the  
6 North Watuppa Pond, and  
7 *Whereas*, The provisions of General Laws (Ter-  
8 centenary Edition), chapter fifty-nine, section six,  
9 have doubtful application to said property, and  
10 *Whereas*, The deferred operation of this act would  
11 in part defeat its purpose which is to provide revenue  
12 to the town of Westport in lieu of taxes from the city  
13 of Fall River, therefore it is hereby declared to be

14 an emergency law, necessary for the immediate pres-  
15 ervation of the public convenience.

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

1 Property now held by the city of Fall River in  
2 that portion of the North Watuppa pond lying within  
3 the territorial limits of the town of Westport for the  
4 purpose of a water supply, if yielding no rent, shall  
5 not be liable to taxation in said town of Westport;  
6 but said city of Fall River shall annually in September,  
7 pay to the said town of Westport an amount equal  
8 to that which said town of Westport would receive  
9 for taxes upon the fair cash value of the land lying  
10 under the water of said pond and within the terri-  
11 torial limits of said Westport, the said value to be  
12 determined with reference to the fair cash value of  
13 the land lying under the pond as a whole, and to be  
14 determined by the board of assessors of Westport,  
15 subject to the right of appeal therefrom by the mayor  
16 or water board of said city of Fall River, as provided  
17 in General Laws (Tercentenary Edition), chapter  
18 fifty-nine, section seven.