

# HOUSE . . . . No. 58

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Accompanying the eighth recommendation of the Commissioner of Corporations and Taxation (House, No. 50). Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT AMENDING THE LAW RELATIVE TO THE FURNISHING OF VALUATION AND ASSESSMENT BOOKS.

*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. Section 43 of chapter 59 of the General  
2 Laws, as appearing in the Tercentenary Edition, is  
3 hereby amended by striking out the first sentence and  
4 inserting in place thereof the following sentence:—  
5 The assessors shall make, on the books furnished as  
6 provided in section forty-five, a list of the valuation  
7 and the assessment thereon, in the following manner:  
8 In each column provided in the book or books so  
9 furnished shall be entered the valuation of that por-  
10 tion, if any, of the personal property of each person  
11 and corporation, indicated by the heading thereof.

1 SECTION 2. Section 45 of said chapter 59, as  
2 amended by section 38 of chapter 254 of the acts of  
3 1938, is hereby amended by striking out the first sen-

4 tence and inserting in place thereof the following sen-  
5 tence:— Each city or town shall provide itself, on  
6 or before January first, annually, suitable books, for  
7 the use of the assessors in the assessment of taxes,  
8 which shall contain blank columns, with uniform  
9 headings for a valuation list, and blank tables for  
10 aggregates, in the following form or in such other  
11 form as the commissioner shall from time to time  
12 determine, or in such other form as he shall approve.

1 SECTION 3. Section 49 of said chapter 59, as  
2 amended by section 41 of chapter 254 of the acts of  
3 1933, is hereby further amended by striking out the  
4 first sentence and inserting in place thereof the fol-  
5 lowing sentence:— The assessors, except those of  
6 Boston, on or before July first, nineteen hundred and  
7 twenty-two, and in every third year thereafter, shall  
8 deposit in the office of the commissioner, a copy of  
9 the assessors' valuation books of those years, to be  
10 by them certified under oath.

1 SECTION 4. Said chapter 59 is hereby further  
2 amended by striking out section 50, as appearing in  
3 the Tercentenary Edition, and inserting in place  
4 thereof the following section:—

5 *Section 50.* The books required by section forty-  
6 five shall contain a copy of this section, of the seven  
7 preceding sections and of sections eighty-four and  
8 ninety-four, and such certificates as are required by  
9 law to be signed by the assessors, with such explana-  
10 tory notes as the commissioner considers necessary to  
11 secure uniformity of returns under the several headings.