

HOUSE No. 1160

By Mr. Bagley of Townsend, petition of The Massachusetts Federation of Taxpayers Associations, Inc., relative to the amounts of annual municipal assessments. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE AMOUNTS OF ANNUAL MUNICIPAL ASSESSMENTS.

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 23 of chapter 59 of the Gen-
2 eral Laws, as most recently amended by chapter 175
3 of the acts of 1938, is hereby further amended by
4 striking out the last sentence of the first paragraph,
5 as appearing in the Tercentenary Edition, and in-
6 serting in place thereof the following two sentences:—
7 Deductions made by the assessors on account of esti-
8 mated receipts other than those estimated by the
9 commissioner as aforesaid shall not exceed the aggre-
10 gate amount of actual receipts received during the
11 preceding financial year from the same source unless
12 approval in writing shall have been obtained from
13 the commissioner. Deductions shall not be made on
14 account of available funds in cities except by a vote of
15 the city council and in towns except by a vote of the

16 town meeting and unless the commissioner certifies
17 in writing that the said funds are in fact available., —
18 so as to read as follows: — *Section 23.* The assessors
19 shall annually assess taxes to an amount not less than
20 the aggregate of all amounts appropriated, granted or
21 lawfully expended by their respective towns since the
22 last preceding annual assessment and not provided
23 for therein, of all amounts required by law to be raised
24 by taxation by said towns during said year, of all
25 debt and interest charges matured and maturing during
26 the year and not otherwise provided for, of all amounts
27 necessary to satisfy final judgments against said towns,
28 and of all abatements granted on account of the tax
29 assessment of any year in excess of the overlay of that
30 year and not otherwise provided for; but such assess-
31 ments shall not include liabilities for the payment of
32 which towns have lawfully voted to contract debts.
33 The assessors may deduct from the amount required
34 to be assessed the amount of all estimated receipts of
35 their respective towns lawfully applicable to the pay-
36 ment of the expenditures of the year, excluding sums
37 to be received from the commonwealth or county for
38 highway purposes and excluding estimated receipts
39 from loans and taxes but including, however, esti-
40 mated receipts from the excise levied under chapter
41 sixty A and receipts estimated by the commissioner
42 under section twenty-five A of chapter fifty-eight.
43 Deductions made by the assessors on account of esti-
44 mated receipts other than those estimated by the com-
45 missioner as aforesaid shall not exceed the aggregate
46 amount of actual receipts received during the pre-
47 ceding financial year from the same source unless
48 approval in writing shall have been obtained from the
49 commissioner. Deductions shall not be made on ac-

50 count of available funds in cities except by a vote of
51 the city council and in towns except by a vote of the
52 town meeting and unless the commissioner certifies in
53 writing that the said funds are in fact available.

54 If, prior to May tenth in any year, the assessors of
55 any city except Boston shall not have received from
56 the city clerk a certificate under section fifteen A of
57 chapter forty-one of the appropriations voted for the
58 annual budget for said year and if it appears to them,
59 after inquiry of the city clerk, that such appropria-
60 tions have not been voted, they shall forthwith assess
61 a tax for said year in accordance with the provisions
62 of this section, except that, in determining the amount
63 of the tax to be assessed, there shall be considered as
64 having been appropriated for the annual budget for
65 said year an amount equal to the aggregate appropria-
66 tions voted for the annual budget for the next
67 preceding year.

1 SECTION 2. This act shall take effect upon its
2 passage.

