

HOUSE No. 1045

By Mr. Ferguson of Lexington (by request), petition of the Massachusetts Municipal Auditors and Accountants Association relative to permitting cities and towns to use certain available funds of assessors in determining tax rates. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO PERMITTING CITIES AND TOWNS
TO USE NOT IN EXCESS OF ALL AVAILABLE FUNDS BY
THE ASSESSORS IN DETERMINING THE TAX RATE.

*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 23 of chapter 59 of the General Laws, as
2 most recently amended by chapter 576 of the acts
3 of 1948, is hereby further amended by striking out
4 in lines 31 to 44, inclusive, the words "unless in
5 either case approval in writing shall have been ob-
6 tained from the commissioner. The commissioner
7 shall approve such deductions on account of available
8 funds unless the funds are not on hand or unless their
9 use would be contrary to law; provided, that the
10 commissioner may, but shall not be required to,
11 approve such deductions in the aggregate of more
12 than fifty per cent of the funds available. Such
13 deductions on account of available funds may be
14 made by the assessors without such approval if the

15 commissioner within seven days after the receipt
16 of a written request by the assessors to make such
17 deductions, fails to render his decision thereon", —
18 and inserting in line 30 after "sources": — unless
19 approval in writing shall have been obtained from
20 the commissioner, — and in line 31 after "funds", —
21 in excess of the total therefor. The total of all avail-
22 able funds shall be determined by the commissioner
23 any time any city or town so requests, — so as to
24 read as follows: — The assessors shall annually
25 assess taxes to an amount not less than the aggregate
26 of all amounts appropriated, granted or lawfully
27 expended by their respective towns since the last
28 preceding annual assessment and not provided for
29 therein, of all amounts required by law to be raised
30 by taxation by said towns during said year, of all
31 debt and interest charges matured and maturing
32 during the year and not otherwise provided for, of
33 all amounts necessary to satisfy final judgments
34 against said towns, and of all abatements granted
35 on account of the tax assessment of any year in excess
36 of the overlay of that year and not otherwise pro-
37 vided for; but such assessment shall not include
38 liabilities for the payment of which towns have
39 lawfully voted to contract debts. The assessors may
40 deduct from the amount required to be assessed the
41 amount of all estimated receipts of their respective
42 towns lawfully applicable to the payment of the
43 expenditures of the year, excluding sums to be re-
44 ceived from the commonwealth or county for highway
45 purposes and excluding estimated receipts from loans
46 and taxes but including, however, estimated receipt
47 from the excise levied under chapter sixty A and
48 receipts estimated by the commissioner under section

49 twenty-five A of chapter fifty-eight. Deductions
50 made by the assessors on account of estimated receipts
51 other than those estimated by the commissioner as
52 aforesaid shall not exceed the aggregate amount of
53 actual receipts received during the preceding financial
54 year from the same sources, unless approval in writing
55 shall have been obtained from the commissioner,
56 and deductions shall not be made on account of
57 available funds in excess of the total therefor. The
58 total of all available funds shall be determined by
59 the commissioner any time any city or town so re-
60 quests.

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

