

HOUSE No. 757

By Mr. Kirlin of Belmont (by request), petition of the Association of Massachusetts Assessors that provision be made for more adequate assessment of local taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT TO PROVIDE FOR MORE ADEQUATE ASSESSMENT OF LOCAL TAXES.

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

- 1 Chapter 58 of the General Laws, as amended, is
- 2 hereby further amended by inserting after section 4
- 3 the following new section:—
- 4 *Section 4A.* In any city or town in which the
- 5 commissioner finds that the appropriation for assessors
- 6 and assessment work is inadequate to provide for the
- 7 proper assessment of property, the assessors may
- 8 estimate what amount is needed in addition to what
- 9 has been appropriated, and to the extent that such
- 10 amount is approved by the commissioner, the same
- 11 shall be added to the amount appropriated; provided,
- 12 however, that in no case shall the amount so added
- 13 to the appropriation increase the total amount of the
- 14 appropriation to a sum in excess of one twentieth of
- 15 one per cent of the assessors' valuation of the taxable

16 property for the next preceding year. The commis-
17 sioner shall indicate in his approval what portion of
18 the amount approved shall be for salaries of assessors
19 and what portion for other purposes. The assessors
20 shall raise in the assessment for such year the amount
21 so added, and it may be expended by them in accord-
22 ance with the purposes approved by the commissioner.