

HOUSE No. 3125

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 22, 1955.

The Joint Committee on Ways and Means, to whom was referred the message from His Excellency the Governor relative to providing funds for necessary highway work and for the alleviation of financial burdens imposed by the floods caused by the rains of August 18 and 19, 1955 (Senate, No. 849), report in part the accompanying bill (House, No. 3125).

For the committee,

LEO J. COURNOYER,

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ALLEVIATION OF CERTAIN FINANCIAL BURDENS IMPOSED BY THE FLOODS CAUSED BY THE RAINS OF AUGUST EIGHTEEN AND NINETEEN, NINETEEN HUNDRED AND FIFTY-FIVE.

1 *Whereas*, The deferred operation of this act would tend
2 to defeat its purpose, which is to provide immediately
3 for the relief of the disaster caused by the floods of
4 August, nineteen hundred and fifty-five, therefore, it is
5 hereby declared to be an emergency law, necessary for
6 the immediate preservation of the public health, safety
7 and 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 SECTION 1. To provide for the purposes of disaster
2 relief in the areas stricken by the floods caused by the
3 rains of August eighteenth and nineteenth of the cur-
4 rent year, as more clearly specified hereinafter, the sum
5 of thirty million dollars is hereby made available for
6 transfer by the commission on administration and finance,
7 at its discretion, for the following purposes:—

8 (1) To the director of civil defense such amounts as
9 may be necessary to provide for expenditures or re-
10 imbursements and other expenses authorized by section
11 four of this act;

12 (2) To the commissioner of corporations and taxation
13 such amounts as may be necessary to provide for reim-
14 bursements authorized by section seven of this act;

15 (3) To reimburse the appropriation accounts available
16 for the fiscal year nineteen hundred and fifty-six of the
17 several other state departments, boards and commis-
18 sions such amounts as, in the opinion of the commission

19 are necessary and have been expended therefrom for
20 purposes of disaster relief or repair of flood damage,
21 including the expense of the services of national guard
22 units duly called for service in the stricken areas;

23 (4) To reimburse or to expend such sums for au-
24 thorities of the commonwealth established by special
25 act for such amounts as in the opinion of the commission
26 are necessary and have been expended for purposes of
27 disaster relief or repair of flood damage.

1 SECTION 2. Any unencumbered funds remaining in
2 the hands of the commission on June thirtieth, nineteen
3 hundred and fifty-seven, shall be available for the pay-
4 ment of any principal and interest due thereafter on
5 bonds authorized by this act.

1 SECTION 3. To meet the expenditures necessary in
2 carrying out the provisions of this act, the state treasurer
3 shall, upon request of the governor and council, issue and
4 sell at public or private sale bonds of the commonwealth,
5 registered or with interest coupons attached, as he may
6 deem best, to an amount to be specified by the governor
7 and council from time to time, but not exceeding, in the
8 aggregate the sum of thirty million dollars. All bonds
9 issued by the commonwealth, as aforesaid, shall be
10 designated on the face, August Flood Relief Loan, Act
11 of 1955, and shall be on the serial payment plan for such
12 maximum term of years, not exceeding twenty years,
13 the initial maturities of which shall be payable not later
14 than one year from their date of issue, as the governor
15 may recommend to the general court pursuant to sec-
16 tion 3 of Article LXII of the Amendments to the Con-
17 stitution of the Commonwealth, the maturities thereof
18 to be so arranged that the amounts payable in the sev-
19 eral years other than the final year shall be as nearly
20 equal as in the opinion of the state treasurer it is prac-
21 ticable to make them. Said bonds shall bear interest
22 semi-annually at such rate as the state treasurer, with
23 the approval of the governor, shall fix, and shall be pay-

24 able not earlier than July first, nineteen hundred and
25 fifty-six, nor later than June thirtieth, nineteen hundred
26 and seventy-seven.

1 SECTION 4. The commonwealth shall, subject to the
2 approval of a board consisting of the director of civil
3 defense, the director of accounts of the department of
4 corporations and taxation, the commissioner of admin-
5 istration, and the commissioner of public works, reim-
6 burse or allocate for the benefit of the political sub-
7 divisions of the commonwealth affected by said August
8 floods, an amount equal to their obligations of repayment
9 of any indebtedness incurred under the provisions of
10 chapter six hundred and thirty-nine of the acts of nine-
11 teen hundred and fifty, as amended, or incurred under
12 the provisions of section thirty-six A of chapter thirty-
13 five, or of clause (9) of section eight of chapter forty-four
14 of the General Laws as a result of an emergency
15 created by said floods, and shall reimburse them for any
16 expenditures from available funds and from sums raised
17 by taxation for the purposes authorized under said
18 chapter six hundred and thirty-nine of the acts of nine-
19 teen hundred and fifty, as amended, or authorized
20 under the provisions of section thirty-one of chapter
21 forty-four of the General Laws as a result of an emer-
22 gency created by said floods, and, in addition, the
23 commonwealth may expend amounts approved by said
24 board referred to above for purposes of disaster relief
25 or repair of flood damage, for the benefit of the political
26 subdivisions of the commonwealth affected by said
27 August floods; provided, that the total amount to be
28 paid by the commonwealth for such purposes shall not
29 exceed thirty million dollars.

1 SECTION 5. The reimbursement provisions of section
2 four of this act shall be extended to cover reimburse-
3 ments to the political subdivisions of the commonwealth
4 annually in an amount necessary to cover their obliga-
5 tions of repayment of principal and interest of any

6 indebtedness authorized by such political subdivisions
7 prior to the effective date of this act without approval
8 of the emergency finance board; provided, such ap-
9 proval is obtained prior to such reimbursement.

1 SECTION 6. The board of assessors in each city or
2 town affected by the floods of August, nineteen hundred
3 and fifty-five, may, on application for abatement in re-
4 spect to the tax on real estate and personal property
5 for the year nineteen hundred and fifty-five, filed in
6 compliance with the provisions of section fifty-nine of
7 chapter fifty-nine of the General Laws, grant an abate-
8 ment in such amount as in the opinion of the assessors
9 provides an equitable adjustment of taxes on property,
10 both real and personal, wholly or partially destroyed by
11 said floods; provided, that such abatement shall not ex-
12 ceed that portion of the tax which relates to the assess-
13 ment on buildings destroyed on said real estate and on
14 personal property; or the assessors may request the
15 state tax commission under the provisions of section eight
16 of chapter fifty-eight of the General Laws to give au-
17 thority to abate in whole or in part that portion of the
18 tax on property wholly or partially so destroyed which
19 relates to the tax on buildings on said real estate and on
20 personal property and which tax may be or has been
21 levied against those who were the owners of record of
22 property on January first, nineteen hundred and fifty-
23 five, or subsequent owners who have assumed a part of
24 the tax, as in their opinion provide an equitable adjust-
25 ment. Notwithstanding any other provisions of law,
26 application for abatement under this act shall be filed
27 before October first, nineteen hundred and fifty-six.

1 SECTION 7. In the event the board of assessors grants
2 abatements under the authority of section six of this
3 act in respect to applications for abatement filed under
4 the provisions of section fifty-nine of chapter fifty-nine
5 of the General Laws, or is authorized to make abate-
6 ments of the taxes levied in accordance with the pro-

7 visions of section eight of chapter fifty-eight of the
8 General Laws, the commonwealth shall, with the ap-
9 proval of the state tax commission, reimburse the mu-
10 nicipalities for the abatements provided in this act from
11 funds appropriated therefor.

