

# SENATE . . . . No. 561

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To accompany the petition of Frederic B. Dailey for legislation relative to certain appeals filed with the Appellate Tax Board. The Judiciary.

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## The Commonwealth of Massachusetts

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

### AN ACT RELATIVE TO CERTAIN APPEALS FILED WITH THE APPELLATE TAX BOARD.

*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. Chapter 59 of the General Laws is hereby  
2 amended by inserting after section 65C the following  
3 section: —

4 *Section 65D.* If a person having an interest in a parcel  
5 of real estate files with the appellate tax board within  
6 the time prescribed by section sixty-five an appeal with  
7 respect to a tax assessed thereon, after having paid on  
8 account of such tax the amount prescribed by section  
9 sixty-five B but the reason of accident or mistake not  
10 having paid the amount required under section sixty-  
11 five, said board, upon motion filed within two months  
12 after such accident or the discovery of such mistake,  
13 may grant upon such appeal such abatement, if any,  
14 as the assessors by agreement with such person may  
15 determine.

1 SECTION 2. If in the year nineteen hundred and fifty-  
2 five or in the current year before the effective date of this  
3 act a person having an interest in a parcel of real estate  
4 filed with the appellate tax board within the time pre-  
5 scribed by section sixty-five of chapter fifty-nine of the

6 General Laws an appeal with respect to a tax assessed  
7 thereon, after having paid on account of such tax the  
8 amount prescribed by section sixty-five B of said chapter  
9 but by reason of accident or mistake not having paid  
10 the amount required under said section sixty-five, said  
11 board, upon motion filed within two months after the  
12 effective date of this act or after the discovery of such  
13 mistake, whichever is later, may grant upon such appeal,  
14 whether or not theretofore withdrawn or dismissed, such  
15 abatement, if any, as the assessors by agreement with  
16 such person may determine.