

HOUSE No. 819

By Mr. Silvano of Brookline, petition of Kenneth B. Bond for legislation to bring the grounds for which tax abatements may be granted by appellate tax boards into conformity with the grounds for abatements by assessors. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO BRING THE GROUNDS FOR WHICH TAX ABATEMENTS MAY BE GRANTED BY APPELLATE BOARDS INTO CONFORMITY WITH THE GROUNDS FOR ABATEMENTS BY ASSESSORS.

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 5 of chapter 621 of the acts of 1945 is hereby amended
2 by striking out from lines 23 and 24 the words "property has
3 been overrated" and substituting in their place the words:—
4 complainant has been taxed at more than his just proportion
5 or upon an assessment of his property in excess of its fair cash
6 value.

THE CONSTITUTION OF THE STATE

ARTICLE I. OF THE CONSTITUTION.

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

Section 3. The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature thereof, for six Years; and each Senator shall have the Qualifications requisite for Senators of the most numerous Branch of the State Legislature.