

SENATE No. 486

The Commonwealth of Massachusetts

SENATE, April 13, 1939.

The committee on Taxation, to whom was referred the petition (accompanied by bill, Senate, No. 408) of John E. Welch for legislation relative to the time of payment of certain taxes in case of appeals to the Appellate Tax Board and that said board be empowered to modify its orders; so much of the recommendations of the Commissioner of Corporations (House, No. 14) as relates to repealing the law making payment of taxes a condition precedent to the right of appeal and relative to abatement of certain taxes (accompanied by bill, House, No. 24); the petition (accompanied by bill, House, No. 869) of the Community Real Estate Association, Inc., for amendment of the law relative to abatement of certain taxes; and the petition (accompanied by bill, House, No. 1007) of John J. Butler for repeal of certain provisions of law relative to abatement of certain local taxes, report the accompanying bill (Senate, No. 486).

For the committee,

JARVIS HUNT.

Senator MULLOWNEY and Representatives CLARKSON of Worcester, COAKLEY of Chicopee, MAHAN of Leominster and FEENEY of Boston dissent.

The Commonwealth of Massachusetts

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

AN ACT MAKING PAYMENT OF TAXES A CONDITION PRECEDENT TO THE RIGHT OF APPEAL AND RELATIVE TO ABATEMENT OF CERTAIN TAXES.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, therefore it is hereby
3 declared to be an emergency law, necessary for the
4 immediate preservation of the public 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. Section sixty-four of chapter fifty-
2 nine of the General Laws, as most recently amended
3 by section one of chapter four hundred and seventy-
4 eight of the acts of nineteen hundred and thirty-
5 eight, is hereby further amended by striking out the
6 first paragraph and inserting in place thereof the
7 following: —

8 A person aggrieved by the refusal of assessors to
9 abate a tax on personal property which prior to appeal
10 has been paid, or a tax on a parcel of real estate which
11 tax prior to appeal either has been paid to the extent
12 of fifty per cent or on account of which there has
13 been paid a sum not less than fifty per cent or less
14 than the amount which would be assessable in the
15 year of assessment upon a valuation equal to the

16 average of the valuations of said parcel, as reduced
17 by reason of abatements, if any, for the three years
18 next preceding said year, may, within sixty days after
19 receiving the notice provided in section sixty-three,
20 or within ninety days after the time when the appli-
21 cation for abatement is deemed to be refused as
22 hereinafter provided, appeal therefrom by filing a
23 complaint with the clerk of the county commissioners,
24 or of the board authorized to hear and determine
25 such complaints, for the county where the property
26 taxed lies, and if on hearing the board finds that the
27 property has been overrated, and that the complain-
28 ant has complied with all applicable provisions of
29 law, it shall make a reasonable abatement and an
30 order as to costs. Whenever a board of assessors,
31 before which an application in writing for the abate-
32 ment of a tax is or shall be pending, fails to act upon
33 said application, except with the written consent of
34 the applicant, prior to the expiration of four months
35 from the date of filing of such application it shall
36 then be deemed to be refused and the assessors shall
37 have no further authority to act thereon; provided,
38 that during the period allowed for the taking of an
39 appeal the assessors may by agreement with the
40 applicant abate the tax in whole or in part in final
41 settlement of said application, and shall also have
42 the authority granted to them by section seven of
43 chapter fifty-eight A to abate, in whole or in part,
44 any tax as to which an appeal has been seasonably
45 taken. If the list of personal property required to
46 be brought in to the assessors was not brought in
47 within the time specified in the notice required by
48 section twenty-nine, no tax upon personal property
49 shall be abated unless the board appealed to finds good

50 cause for this delay or unless the assessors have so
51 found as provided in section sixty-one, or unless such
52 tax exceeds by fifty per cent the amount which would
53 have been assessed on such estate, if the list had been
54 seasonably brought in, and in such case only the
55 excess over such fifty per cent shall be abated. A tax
56 or assessment upon real estate may be abated al-
57 though no list of property was brought in within the
58 time specified by the notice required by section
59 twenty-nine; provided, that the application for an
60 abatement of such tax or assessment included a suffi-
61 cient description of the particular real estate as to
62 which an abatement is requested.

1 SECTION 2. Section sixty-five B of said chapter
2 fifty-nine, inserted by section three of chapter four
3 hundred and seventy-eight of the acts of nineteen
4 hundred and thirty-eight, is hereby repealed.

1 SECTION 3. Section six of chapter fifty-eight A of
2 the General Laws, as most recently amended by sec-
3 tion four of chapter four hundred and seventy-eight
4 of the acts of nineteen hundred and thirty-eight, is
5 hereby further amended by striking out, in the sev-
6 enth line, "sixty-five B", — so that the first sentence
7 of said section six shall read as follows: — The board
8 shall have jurisdiction to decide appeals under the
9 provisions of section forty-two E of chapter forty;
10 of sections eleven, fourteen and twenty-five of chap-
11 ter fifty-eight; of clauses seventeenth and twenty-
12 second of section five of chapter fifty-nine; of sections
13 seven, thirty-nine, sixty-four, sixty-five, seventy-three
14 and eighty-one of said chapter fifty-nine; of section
15 two of chapter sixty A; of section forty-five of chap-

16 ter sixty-two; of sections two, eighteen A, twenty-
17 eight, fifty-one, sixty and seventy-one of chapter
18 sixty-three; of section six of chapter sixty-four; of
19 sections five and ten of chapter sixty-four A; of sec-
20 tions twenty-five and twenty-six of chapter sixty-five;
21 of section four of chapter sixty-five A; and under
22 any other provision of law wherein such jurisdiction
23 is or may be expressly conferred.

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