

The Commonwealth of Massachusetts

EXECUTIVE DEPARTMENT,
STATE HOUSE, BOSTON, June 18, 1953.

To the Honorable Senate and House of Representatives:

In the message which I delivered to your honorable bodies on June 11, reporting on the disaster which had befallen our neighbors in Central Massachusetts, I pointed out that there were three problems with which we would have to be concerned.

The first involved provision for immediate emergency relief for the cities and towns in the stricken area. You responded speedily by authorizing reimbursement to cities and towns for their immediate expenses in connection therewith in the sum of five million dollars. I know that the people of Central Massachusetts are grateful to you for the dispatch with which you handled this problem.

The second area of assistance which I discussed with you was that of providing some form of tax relief for the people whose properties had been wholly or partially destroyed, and at the same time assistance for the cities and towns which are currently confronted with the need for replacing their lost tax revenues, which in some cases represent a very substantial part of the total cost of providing municipal services.

As a means of solving this problem I submit herewith, for your serious and immediate consideration, a draft of proposed legislation which will permit local assessors to abate this year's taxes on real estate either wholly or partially destroyed, and will authorize the commonwealth to reimburse the cities and towns for the amount of taxes so abated.

The third problem, that of rehabilitation and reconstruction, still requires further study. All lending and insuring agencies, both private and governmental, have mobilized their forces to make funds available for immediate reconstruction in the devastated areas, and if and when it appears necessary for supplementary action to be taken by the commonwealth, I shall communicate with you further.

May I again express to you the thanks of a grateful community for your prompt recognition of the seriousness of the situation and for the expeditious and well-considered action which you have taken for transferring the tremendous burden of the few to the shoulders of the many. The cooperation which you have extended provides the best evidence that in times of crisis, Massachusetts is ever mindful of her people's needs.

CHRISTIAN A. HERTER,

Governor of the Commonwealth.

PROPOSED LEGISLATION.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE ABATEMENT OF TAXES ON
PROPERTY AFFECTED BY THE DISASTER OF JUNE NINTH.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is to make available
3 immediately the tax abatements provided therein on
4 property affected by the disaster of June ninth, there-
5 fore it is hereby declared to be an emergency law,
6 necessary for the immediate preservation of the public
7 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. The assessors in each city and town
2 affected by the tornado of June ninth in the current
3 year on application for abatement of real estate taxes
4 filed in accordance with chapter fifty-nine relating
5 thereto shall abate the full amount of the real estate
6 taxes levied for the current year on buildings totally
7 destroyed by said tornado, and on buildings partially
8 destroyed shall abate so much of the assessed value
9 as equals, in their judgment, a fair percentage of de-
10 preciation in the value of said buildings sustained as
11 a result of said tornado.

1 SECTION 2. The cities and towns granting abate-
2 ments as provided in section one hereof shall certify
3 to the commissioner of corporations and taxation the
4 amount of tax monies so abated, and shall be reim-
5 bursed to the extent of such abatements by the com-
6 missioner from such sums as may be appropriated
7 therefor.