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By Mr. Cramer, petition of Robert P. Cramer for legislation to revise the method of determining the State tax apportionment. Taxation.

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The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Sixty.

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AN ACT REVISING THE METHOD OF DETERMINING THE STATE TAX APPORTIONMENT.

*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 58 of the General Laws is hereby  
2 amended by striking out sections 9 and 10, as most recently  
3 amended by chapter 654 of the acts of 1953, and inserting in  
4 place thereof the following sections: —

5 *Section 9.* Not later than April first in the years nineteen  
6 hundred and sixty, nineteen hundred and sixty-one and nine-  
7 teen hundred and sixty-two and in every third year thereafter,  
8 the commission shall, by the application of uniform methods  
9 and standards including consideration of sales prices, capitali-  
10 zation of income and cost of replacement less depreciation, de-  
11 termine a valuation and apportionment, which shall comprise  
12 a fair cash valuation of all property in the commonwealth sub-  
13 ject to local taxation as of January first in such year, a fair  
14 cash valuation of all such property in each town, and the ratio  
15 which the fair cash valuation of all such property in each town  
16 bears to the fair cash valuation of all such property in the  
17 commonwealth, and shall give the assessors, selectmen, mayor  
18 and city or town manager of each town written notice of such  
19 valuation and apportionment and of the right to appeal there-  
20 from; provided, however, that not later than February fifteen  
21 in each such year, the commission shall promulgate a proposed  
22 valuation and apportionment and send to the aforesaid town

23 officers written notice thereof and of the time and place of a  
24 public hearing thereon, and not less than thirty days after such  
25 notice shall hold such public hearing and on the basis of in-  
26 formation furnished at such hearing or otherwise make the  
27 determination required by this section.

28 To aid in making such determination, the commission shall  
29 require from state and town officers such returns and state-  
30 ments relative to the amount and value of taxable property in  
31 the several towns as it deems necessary, and shall collect and  
32 tabulate from any other available sources such information  
33 relative to locally assessed valuations, sale prices and appraised  
34 values of taxable property of every important class, and the  
35 income derived therefrom, as may be necessary to determine  
36 the proportions which assessed valuations bear to fair cash  
37 value for each class of property in each town.

38 *Section 10.* A valuation and apportionment determined  
39 under section nine may be appealed by any town, acting by its  
40 assessors or by its mayor, city or town manager or selectmen,  
41 on or before the fifteenth day of May next ensuing to an im-  
42 partial fact-finding board of apportionment review consisting  
43 of five qualified persons appointed by the governor in each  
44 year in which a valuation and apportionment is to be deter-  
45 mined, with the advice and consent of the council, one of whom  
46 shall be designated by the governor as chairman. Not more  
47 than three members of any such board shall be members of  
48 the same political party; and no two members thereof shall be  
49 residents of the same county. Each member of such board  
50 shall be compensated by the commonwealth at the rate of  
51 thirty dollars for each day of actual service; and for the pur-  
52 pose of adjudicating appeals to it, such board may hold hear-  
53 ings, may require by summons the attendance and testimony  
54 of witnesses and the production of books and papers, may call  
55 on state or town officials for advice and assistance, may travel  
56 within the commonwealth, and may expend for experts or  
57 other services such amounts as may be appropriated therefor.  
58 In every such appeal, the commission shall be named as ap-  
59 pellee, and as such shall be deemed to represent every town  
60 other than those appealing or intervening. In every such ap-



61 peal, the appellant shall have the burden of proving that the  
62 valuation and apportionment should be substantially different  
63 from the valuation and apportionment determined by the com-  
64 mission. Every such appeal shall be decided by such board  
65 by vote of a majority of the members thereof not later than  
66 December fifteenth in the year in which it is filed; and any-  
67 thing in chapter thirty A to the contrary notwithstanding,  
68 such decisions shall be final.

69 Not later than the last day of December in each year in  
70 which a valuation and apportionment is to be determined under  
71 section nine, the commission shall, on the basis of the valua-  
72 tion and apportionment determined by it under section nine as  
73 modified by the board of apportionment review on appeal, es-  
74 tablish the fair cash valuation of all property in the common-  
75 wealth subject to local taxation as of January first in such  
76 year, the fair cash valuation of all such property in each town,  
77 the ratio which the fair cash valuation of all such property in  
78 each town bears to the fair cash valuation of all such property  
79 in the commonwealth, and the proportion of every one thou-  
80 sand dollars of state tax, together with the proportion of  
81 county tax, which should be assessed upon each town, and re-  
82 port the same to the general court.

1 SECTION 2. In determining a valuation and apportionment  
2 in the year nineteen hundred and sixty under section nine of  
3 chapter fifty-eight of the General Laws, as amended by this  
4 act, the state tax commission may, in discharging the duties  
5 imposed on it by said section nine, adopt in whole or in any  
6 part the valuation and apportionment submitted to the general  
7 court by the special commission established by chapter eighty-  
8 one of the resolves of nineteen hundred and fifty-five, as sub-  
9 sequently amended by the state tax commission, subject, how-  
10 ever, to the provisions of sections nine and ten of said chapter  
11 fifty-eight, as so amended, relative to public hearing and ap-  
12 peals.

1 SECTION 3. Any provision of section one of this act to the  
2 contrary notwithstanding, until otherwise provided by law, the

3 valuation established by chapter five hundred and fifty-nine of  
4 the acts of nineteen hundred and forty-five shall be used for all  
5 purposes requiring the use of valuation as defined in clause  
6 Thirty-fifth of section seven of chapter four of the General  
7 Laws.