

SENATE No. 877

By Mr. McIntyre, a petition of James R. McIntyre for legislation to authorize cities and towns to appeal equalized valuations established by the Department of Corporations and Taxation to the Appellate Tax Board. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Seven.

AN ACT AUTHORIZING CITIES AND TOWNS TO APPEAL EQUALIZED VALUATIONS ESTABLISHED BY THE DEPARTMENT OF CORPORATIONS AND TAXATION TO 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. Notwithstanding any general or special law to
2 the contrary, each city and town in the Commonwealth may
3 appeal the equalized valuations established by the Depart-
4 ment of Corporations and Taxation for the purpose of dis-
5 tributing sales tax receipts under the school aid formula. Such
6 appeal would be to the Tax Appellate Board on or before
7 April 1, 1967 and would establish new valuation for the pur-
8 pose of computation of the school aid formula for the years
9 1967 and 1968.

1 SECTION 2. This act will take effect upon its passage.

The Committee on Finance

Report on the bill to amend the law relating to the

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