The committee on Taxation to whom was referred the petition (with accompanying bill, House, No. 20), of Arthur E. Seagrave relative to appeals from the refusal of assessors to abate taxes, report the accompanying Bill, (Senate, No. 271).

For the committee,

ERLAND F. FISH.
The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Six.

An Act relative to Appeals from the refusal of Assessors to Abate Taxes.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter fifty-nine of the General Laws is hereby amended by inserting after section sixty-four the following new section: —

Section 64 A. Upon the filing of a complaint under section sixty-four, the clerk of the county commissioners or of the board authorized to hear and determine the same, shall forthwith transmit a certified copy of such complaint to the assessors, and the assessors or the city solicitor or town council may, within fifteen days after receipt of copy, give written notice to said clerk and to the complainant that the town elects to have the same heard and determined in the superior court for the county where the property taxed lies. The said clerk shall thereupon transmit to the court the complaint, together with all documents filed in connection therewith, and the same shall be heard and determined by the court as an appeal under section sixty-five.