

# SENATE . . . . No. 220

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To accompany the petition of Frederick L. MacDonald, M.D., mayor of Waltham, and another, for legislation to provide for adequate discovery in proceedings for tax abatement and in tax appeal cases. Taxation.

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## The Commonwealth of Massachusetts

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

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An Act providing for Adequate Discovery in Proceedings for Tax Abatement and in Tax Appeal Cases.

*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 fifty-eight A of the General  
2 Laws is hereby amended by inserting after section  
3 eight, as amended by section four of chapter three  
4 hundred and twenty-one of the acts of nineteen hun-  
5 dred and thirty-three, the following new sections:—  
6 *Section 8A.* Before the hearing of a petition for  
7 the abatement of a tax upon real estate, machinery  
8 or other tangible property, the appellant shall permit  
9 the appellee personally or by attorneys, experts or  
10 other agents, to enter upon any premises where such  
11 personal property is situated and examine and in-  
12 spect such personal property, including any property  
13 which the appellant claims is exempt from taxation.  
14 In case of doubt or uncertainty as to the identity of

15 the property the appellant shall point out to the  
16 appellee the property to which the appeal relates.

17 *Section 8B.* Sections sixty-one to seventy, inclu-  
18 sive, of chapter two hundred and thirty-one of the  
19 General Laws shall apply to all appeals before the  
20 board except those where the informal procedure is  
21 elected by both parties.

1 SECTION 2. Chapter fifty-nine of the General Laws  
2 is hereby amended by inserting after section sixty-  
3 one, as amended by section two of chapter one hun-  
4 dred and sixty-five of the acts of nineteen hundred  
5 and thirty-three, the following new section: —

6 *Section 61A.* The person applying for an abate-  
7 ment of a tax on real or personal estate shall upon  
8 request exhibit to the assessors and if required by  
9 them point out and identify the property to which  
10 the application for abatement relates, and also, if  
11 required by them, shall give them accurate and  
12 complete information as to the rents received from,  
13 and as to the expenses of maintaining, any real estate  
14 to which the application for abatement relates.