

# HOUSE . . . . No. 1083

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Bill accompanying the petition of James E. McConnell and others relative to the rate of taxation in the city of Boston. Municipal Finance. January 18.

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## The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Sixteen.

### AN ACT

Relative to Taxation in the City of Boston.

*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. Section fifty-four of chapter twelve of  
2 the Revised Laws is hereby amended by striking out the  
3 words "ten and one half dollars", in the twentieth line,  
4 and inserting in place thereof the words:— ten dollars  
5 and fifty-five cents,— so as to read as follows:— *Sec-*  
6 *tion 54.* The taxes assessed on property, exclusive of  
7 the state tax, county tax and sums required by law to  
8 be raised on account of the city debt, shall not in any year  
9 exceed twelve dollars in any city on every one thousand  
10 dollars of the assessors' valuation of the taxable property  
11 therein for the preceding year, said valuation being first  
12 reduced by the amount of all abatements allowed thereon

13 previous to the thirty-first day of December in the year  
14 preceding said assessment, subject to the following  
15 provisons: — If the city council of a city which contains  
16 less than one hundred thousand inhabitants according  
17 to the last preceding national or state census so de-  
18 termines, the average of the assessors' valuation of the  
19 taxable property therein for the preceding three years,  
20 said valuation for each year being first reduced by the  
21 amount of all abatements allowed thereon previous  
22 to the thirty-first day of December in the year preceding  
23 said assessment, shall be used to determine said limit of  
24 taxation instead of said assessors' valuation of the  
25 preceding year. In the city of Boston, and in all cities  
26 which contain one hundred thousand inhabitants or  
27 more according to the census aforesaid, said average  
28 shall be so used. In the city of Boston said taxes shall  
29 not exceed ten dollars and fifty-five cents instead of  
30 twelve dollars as aforesaid. Any order or appropriation  
31 requiring a larger assessment than is herein limited shall  
32 be void. The provisions of this section shall not affect  
33 any existing exemption from the operation of the corre-  
34 sponding provisions of earlier laws.

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