

# HOUSE . . . . No. 926

---

---

Bill accompanying the petition of Robert S. Corrigan that appeals may be made from the refusal of assessors to abate taxes. Taxation. January 16.

---

---

## The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Eighteen.

---

### AN ACT

Relative to the Abatement of 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 Sections seventy-six and seventy-seven of Part I of  
2 chapter four hundred and ninety of the acts of the year  
3 nineteen hundred and nine are hereby amended by strik-  
4 out said sections and inserting in place thereof the follow-  
5 ing new section:— A person aggrieved by the refusal of  
6 assessors to abate a tax may, within thirty days after  
7 receiving the notice provided for in section seventy-five,  
8 appeal therefrom to the superior court for the county  
9 in which the property taxed is situated by entering a  
10 complaint in said court on the first return day after the  
11 expiration of thirty days from the giving of the notice  
12 required by section seventy-five, which shall be heard  
13 and determined as other court causes by the court sitting  
14 without a jury.

