

By Mr. Hahn of Stoughton, petition of Robert C. Hahn for legislation to revise the method of determining the state tax apportionment. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REVISING THE METHOD OF DETERMINING THE STATE TAX APPORTIONMENT.

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 58 of the General Laws is hereby amended
2 by striking out sections 9 and 10, as most recently amended by
3 chapter 654 of the acts of 1953, and inserting in place thereof the
4 following sections:—

5 *Section 9.* Not later than April first in the years nineteen
6 hundred and sixty, nineteen hundred and sixty-one and nineteen
7 hundred and sixty-two and in every third year thereafter, the
8 commission shall, by the application of uniform methods and
9 standards including consideration of sales prices, capitalization
10 of income and cost of replacement less depreciation, determine
11 a valuation and apportionment, which shall comprise a fair cash
12 valuation of all property in the commonwealth subject to local
13 taxation as of January first in such year, a fair cash valuation of
14 all such property in each town, and the ratio which the fair cash
15 valuation of all such property in each town bears to the fair
16 cash valuation of all such property in the commonwealth, and
17 shall give the assessors, selectmen, mayor and city or town
18 manager of each town written notice of such valuation and
19 apportionment and of the right to appeal therefrom; provided,
20 however, that not later than February fifteen in each such year,
21 the commission shall promulgate a proposed valuation and
22 apportionment and send to the aforesaid town officers written
23 notice thereof and of the time and place of a public hearing
24 thereon, and not less than thirty days after such notice shall
25 hold such public hearing and on the basis of information fur-

26 nished at such hearing or otherwise make the determination
27 required by this section.

28 To aid in making such determination, the commission shall
29 require from state and town officers such returns and state-
30 ments relative to the amount and value of taxable property in
31 the several towns as it deems necessary, and shall collect and
32 tabulate from any other available sources such information
33 relative to locally assessed valuations, sale prices and appraised
34 values of taxable property of every important class, and the
35 income derived therefrom, as may be necessary to determine
36 the proportions which assessed valuations bear to fair cash
37 value for each class of property in each town.

38 *Section 10.* A valuation and apportionment determined under
39 section nine may be appealed by any town, acting by its assessors
40 or by its mayor, city or town manager or selectmen, on or before
41 the fifteenth day of May next ensuing to an impartial fact-
42 finding board of apportionment review consisting of five qualified
43 persons appointed by the governor in each year in which a
44 valuation and apportionment is to be determined, with the
45 advice and consent of the council, one of whom shall be desig-
46 nated by the governor as chairman. Not more than three
47 members of any such board shall be members of the same
48 political party; and no two members thereof shall be residents
49 of the same county. Each member of such board shall be com-
50 pensated by the commonwealth at the rate of thirty dollars for
51 each day of actual service; and for the purpose of adjudicating
52 appeals to it, such board may hold hearings, may require by
53 summons the attendance and testimony of witnesses and the
54 production of books and papers, may call on state or town officials
55 for advice and assistance, may travel within the commonwealth,
56 and may expend for experts or other services such amounts as
57 may be appropriated therefor.

58 In every such appeal, the commission shall be named as ap-
59 pellee, and as such shall be deemed to represent every town
60 other than those appealing or intervening. In every such ap-
61 peal, the appellant shall have the burden of proving that the
62 valuation and apportionment should be substantially different
63 from the valuation and apportionment determined by the com-
64 mission. Every such appeal shall be decided by such board
65 by vote of a majority of the members thereof not later than
66 December fifteenth in the year in which it is filed; and any-

67 thing in chapter thirty A to the contrary notwithstanding, such
68 decisions shall be final.

69 Not later than the last day of December in each year in which
70 a valuation and apportionment is to be determined under sec-
71 tion nine, the commission shall, on the basis of the valuation
72 and apportionment determined by it under section nine as
73 modified by the board of apportionment review on appeal, estab-
74 lish the fair cash valuation of all property in the commonwealth
75 subject to local taxation as of January first in such year, the
76 fair cash valuation of all such property in each town, the ratio
77 which the fair cash valuation of all such property in each town
78 bears to the fair cash valuation of all such property in the
79 commonwealth, and the proportion of every one thousand
80 dollars of state tax, together with the proportion of county tax,
81 which should be assessed upon each town, and report the same
82 to the general court.

1 SECTION 2. In determining a valuation and apportionment
2 in the year nineteen hundred and sixty under section nine of
3 chapter fifty-eight of the General Laws, as amended by this act,
4 the state tax commission may, in discharging the duties imposed
5 on it by said section nine, adopt in whole or in any part the
6 valuation and apportionment submitted to the general court
7 by the special commission established by chapter eighty-one
8 of the resolves of nineteen hundred and fifty-five, as subse-
9 quently amended by the state tax commission, subject, however,
10 to the provisions of sections nine and ten of said chapter fifty-
11 eight, as so amended, relative to public hearing and appeals.

1 SECTION 3. Any provision of section one of this act to the
2 contrary notwithstanding, until otherwise provided by law, the
3 valuation established by chapter five hundred and fifty-nine of
4 the acts of nineteen hundred and forty-five shall be used for all
5 purposes requiring the use of valuation as defined in clause
6 Thirty-fifth of section seven of chapter four of the General
7 Laws.

The first part of the book is devoted to a general history of the world, from the beginning of time to the present day. It is written in a simple and plain style, and is intended for the use of schools and families. The author has endeavored to give a full and accurate account of the most important events and persons of the world, and to show the progress of civilization and the improvement of the human mind. The second part of the book is a history of the British Empire, from the reign of King James I. to the present day. It is written in a more detailed and interesting style, and is intended for the use of those who are particularly interested in the history of their own country. The third part of the book is a history of the American Republic, from the first settlement of the colonies to the present day. It is written in a similar style to the second part, and is intended for the use of those who are particularly interested in the history of their own country.

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