

HOUSE No. 98

Accompanying the seventh recommendation of the Department of Public Works
(House, No. 91). Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR CERTAINTY OF TAX APPORTIONMENT FOR EMINENT DOMAIN LAND TAKINGS.

*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 12 of chapter 79 of the General Laws is hereby
2 amended by adding at the end thereof the following para-
3 graph: —

4 If, at the date of the recording of the order of taking, the
5 tax rate of the city, town or municipality in which the land
6 taken is situated, has not been fixed for the year in which
7 the taking was made, then in all such cases the tax rate and
8 the assessed valuations of the preceding year in such city,
9 town or municipality shall be deemed to be conclusive for
10 the determination and payment of the tax apportionment
11 required under this section, whether the payment is made to
12 the landowner from whom the taking was made or paid to
13 the city, town or municipality.

