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Substituted by the House, on motion of Mr. Spatcher of Attleboro, for a bill with a similar title (House, No. 740). April 13.

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**The Commonwealth of Massachusetts**

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

AN ACT EXTENDING THE TIME WITHIN WHICH APPLICATIONS FOR ABATEMENT OF TAXES ON REAL ESTATE FOR THE YEAR NINETEEN HUNDRED AND SIXTY-FIVE MAY BE FILED AND WITHIN WHICH THE BOARD OF ASSESSORS OF THE CITY OF ATTLEBORO MAY ACT ON SAID APPLICATIONS AND THE TIME WITHIN WHICH APPEALS MAY BE FILED BY REASON OF SUCH APPLICATIONS BEING DEEMED TO BE DENIED.

*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. Notwithstanding the provisions of any general or  
2 special law to the contrary, a person upon whom a tax on real  
3 or personal property has been assessed by the city of Attleboro  
4 for the year nineteen hundred and sixty-five, or the adminis-  
5 trator of the estate of such a person or the executor or trustee  
6 under the will of such a person, if aggrieved by such tax, may,  
7 on or before January thirty-first, nineteen hundred and sixty-  
8 seven, apply in writing to the assessors, on a form approved by  
9 the commissioner of corporations and taxation, for an abatement  
10 thereof, and if they find him taxed at more than his just pro-  
11 portion, or upon an assessment of any of his property in excess  
12 of its fair cash value, they shall make a reasonable abatement;  
13 provided, that a person aggrieved by a tax assessed upon him  
14 under section seventy-five of chapter fifty-nine of the General  
15 Laws or reassessed upon him under section seventy-seven of  
16 said chapter fifty-nine may apply for such abatement at any  
17 time within three months after the bill or notice of such assess-

18 ment or reassessment is first sent to him. A tenant of real  
19 estate paying rent therefor and under obligation to pay more  
20 than one half of the taxes thereon may apply for such abate-  
21 ment. If a person other than the person to whom a tax on  
22 real estate is assessed is the owner thereof, or has an interest  
23 therein, or is in possession thereof, and pays the tax, he may  
24 thereafter prosecute in his own name any application, appeal  
25 or action provided by law for the abatement or recovery of  
26 such tax, which after the payment thereof shall be deemed  
27 for the purposes of such application, appeal or action, to have  
28 been assessed to the person so paying the same. The holder of  
29 a mortgage on real estate who has paid not less than one half  
30 of the tax thereon may within the ten days before January  
31 thirty-first, nineteen hundred and sixty-seven, apply in the  
32 manner above set forth for an abatement of such tax provided  
33 the person assessed has not previously applied for abate-  
34 ment of such tax, and thereupon the right of the person assessed  
35 to apply shall cease and determine. The holder of a mortgage  
36 so applying for abatement may thereafter prosecute any appeal  
37 or action provided by law for the abatement or recovery of such  
38 tax in the same manner and subject to the same conditions as  
39 a person aggrieved by a tax assessed upon him.

1 SECTION 2. Notwithstanding any provision of section sixty-  
2 four of chapter fifty-nine of the General Laws to the contrary,  
3 the board of assessors of the city of Attleboro shall have au-  
4 thority to act on any application for abatement of a tax on  
5 real estate assessed for the year nineteen hundred and sixty-  
6 five at any time prior to the expiration of seven months from  
7 the date of filing said application, provided it is filed in accord-  
8 ance with the provisions of section one, and the written con-  
9 sent of the applicant shall not be required.

10 Notwithstanding any provision of said section sixty-four or  
11 of section sixty-five of said chapter fifty-nine to the contrary,  
12 an appeal under either of said sections may be filed within  
13 seven months after the time when any such application for  
14 said year is deemed to be denied as provided in said section  
15 sixty-four.

1 SECTION 3. This act shall take effect upon its passage.