

By Mr. Smith of Lynn, petition of R. Scott Poole and James E. Smith that assessors in cities and towns be authorized to tax at a percentage of fair market valuation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Three.

AN ACT PERMITTING ASSESSORS TO TAX AT A PERCENTAGE OF
FAIR MARKET VALUATION.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 59 of the General Laws is hereby amended by
2 striking out section 23A, as most recently amended by section
3 14 of chapter 160 of the acts of 1963, and inserting in place
4 thereof the following section: —

5 *Section 23A.* The tax rate shall be determined by the
6 assessors, using a percentage of the total fair cash valuation
7 determined by the mayor in cities, and the board of selectmen
8 in towns.

9 The assessors, as soon as the tax rate is fixed for the year,
10 shall notify the auditor or similar officer in cities and in towns,
11 the town accountant, if any, otherwise the town treasurer, of
12 the amount to be raised for state, county, and city or town
13 purposes, and for overlay, specifying the amounts to be levied
14 on real and personal property, and to accrue from estimated
15 receipts.

