

HOUSE No. 7404

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 29, 1973.

The committee on Ways and Means, to whom was referred the petition (accompanied by bill, House, No. 7166) of Sidney Q. Curtiss, John H. Fitzpatrick, Alan D. Sisitsky, John W. Olver and Joseph S. Scelsi relative to the alleviation of certain financial burdens imposed by the rains of June twenty-ninth to July sixth, nineteen hundred and seventy-three, and by the floods caused by said rains, report recommending that the accompanied bill (House, No. 7404) ought to pass.

For the committee,

ARTHUR L. DESROCHER.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ALLEVIATION OF CERTAIN FINANCIAL BURDENS IMPOSED BY THE RAINS OF JUNE TWENTY-NINTH THROUGH JULY SIXTH, NINETEEN HUNDRED AND SEVENTY-THREE, AND BY THE FLOODS CAUSED BY SAID RAINS.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose, which is to provide immediately for the relief
3 of the disaster caused by the rains of June twenty-ninth through
4 July sixth, nineteen hundred and seventy-three, and by the
5 floods caused by said rains, therefore it is hereby declared to be
6 an emergency law, necessary for the immediate preservation of
7 the public health, safety and convenience.

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. The board of assessors in each city or town
2 affected by the floods of June and July, nineteen hundred and
3 seventy-three may, on application for abatement in respect to the
4 tax on real estate and personal property for the years nineteen
5 hundred and seventy-three and seventy-four, filed in compliance
6 with the provisions of section fifty-nine of chapter fifty-nine of
7 the General Laws, grant an abatement of such tax, or that
8 portion thereof which relates to the assessment on land and
9 buildings or on personal property thereon which, in the opinion
10 of the assessors, will provide an equitable adjustment for losses to
11 such land and building or on personal property arising out of
12 repairs caused or damages sustained by virtue of the floods; or
13 the assessors may request the state tax commission under the
14 provisions of section eight of chapter fifty-eight of the General
15 Laws to give authority to abate in whole or in part that portion
16 of the tax on property wholly or partially so destroyed which
17 relates to the tax on such real estate and buildings or on personal
18 property thereon, and which tax may be or has been levied
19 against those who were the owners of record of property on

20 January first, nineteen hundred and seventy-three, or subsequent
21 owners who have assumed a part of the tax, as in their opinion
22 provides an equitable adjustment. Notwithstanding any other
23 provisions of law, application for abatement under this act shall
24 be filed before October first, nineteen hundred and seventy-
25 three.

1 SECTION 2. In the event the board of assessors grants
2 abatements under the authority of section four of this act in
3 respect to applications for abatement filed under the provisions
4 of section fifty-nine of chapter fifty-nine of the General Laws, or
5 is authorized to make abatements of the taxes levied in
6 accordance with the provisions of section eight of chapter
7 fifty-eight of the General Laws, the commonwealth shall, with
8 the approval of the state tax commission, reimburse the
9 municipalities for the abatements provided in this act from funds
10 appropriated therefor.

1 SECTION 3. For the purposes of this act the state tax
2 commission may expend such sums as may be appropriated
3 therefor but not to exceed the sum of one hundred thousand
4 dollars.

