

HOUSE No. 3394

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, November 2, 1960.

The committee on Public Service, to whom were referred the petition (accompanied by bill, House, No. 1730) of Sumner Z. Kaplan for legislation to adjust the salaries of the chairman and members of the Appellate Tax Board; and the petition (accompanied by bill, House, No. 1743) of Alvin C. Tamkin for legislation relative to the terms of office of the members of the Appellate Tax Board, report the accompanying bill (House, No. 3394).

For the committee,

JOHN J. LINEHAN.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty.

AN ACT RELATIVE TO THE MEMBERSHIP OF THE APPELLATE TAX BOARD.

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 58A of the General Laws is hereby
2 amended by striking out section 1, as most recently amended
3 by chapter 732 of the acts of 1957, and inserting in place thereof
4 the following section: —

5 *Section 1.* There shall be in the department of corporations
6 and taxation, but in no matter subject to the control of the said
7 department, an appellate tax board, in this chapter referred to
8 as the board, consisting of seven members appointed by the gov-
9 ernor, with the advice and consent of the council, who shall each
10 serve for a term of seven years. The governor, with the advice
11 and consent of the council, shall designate one of the members
12 as chairman. Upon the expiration of the term of office of a
13 member, the governor shall, with the advice and consent of the
14 council, appoint his successor for a term of seven years from
15 March first in the year of appointment. The chairman of said
16 board shall receive a salary of eleven thousand dollars and each
17 other member shall receive a salary of ten thousand dollars.
18 Each member of the board shall devote his full time during
19 regular business hours to the duties of his office.

20 No member of the board shall, while he remains a member,
21 act as attorney, counsellor or accountant in any contested matter
22 of taxation before the department of corporations and taxation,
23 before any board of assessors or before the courts of the com-
24 monwealth; but the foregoing shall not be construed to prevent
25 a member of the board from acting outside of office hours of the
26 board as attorney, counsellor or accountant in any tax matters
27 other than those dealing with taxes levied by the commonwealth
28 or by a subdivision thereof. Not more than four members of
29 the board shall be members of the same political party. The
30 majority of the members of the board shall constitute a quorum

31 for the transaction of its business, except that the board may
32 provide by rule for the decision by a single member on appeals
33 from a board of assessors where the assessed value of the prop-
34 erty involved in the appeal does not exceed twenty-five thou-
35 sand dollars, and also in cases where the assessed value exceeds
36 twenty-five thousand but does not exceed fifty thousand dol-
37 lars when the appellant gives written consent to a decision by a
38 single member. In any such appeal upon the filing of such writ-
39 ten consent the appeal shall be advanced for speedy hearing.
40 A vacancy in the board shall not impair its powers nor affect
41 its duties. The board shall have a seal which shall be judicially
42 noticed.

1 SECTION 2. The term of office of each member of the appel-
2 late tax board, appointed prior to the effective date of this act,
3 whose term has not expired on said date, is hereby extended for
4 one year and, notwithstanding the provisions of section one of
5 chapter fifty-eight A of the General Laws, as amended by sec-
6 tion one of this act, each such member shall serve until the ex-
7 piration of his term as so extended.

8 The governor in the initial appointment of the two additional
9 members of said board provided for in said section one of said
10 chapter fifty-eight A shall designate one such member to serve
11 for a term of six years and the other to serve for a term of seven
12 years.

