
By Mr. Schlosstein, a petition (accompanied by bill, Senate, No. 1356) of Lewis G. Schaeneman and Frederic W. Schlosstein, Jr., for legislation to extend the time for filing applications for abatements from tax and other assessments. Taxation.

The Commonwealth of Massachusetts

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

**AN ACT EXTENDING THE TIME FOR FILING APPLICATIONS FOR
ABATEMENTS FOR TAX AND OTHER ASSESSMENTS.**

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 any provision of law to the con-
2 trary, any betterment or special assessment which has been
3 assessed on a parcel of land which consists of more than fifty
4 acres and which has more than seventy per cent of its total
5 area classified as forest land under chapter sixty-one, and
6 which has a frontage in excess of one thousand five hundred
7 feet, or which is employed in the production of agricultural,
8 horticultural, or forest products; as a result of the construc-
9 tion of a sanitary sewerage system or sewers having been
10 wholly or partially funded by the United States government
11 pursuant to the provisions of Public Law six hundred sixty,
12 Acts of Congress, or as an extension, spur, branch, feeder, con-
13 nector, or contributor thereto; or assessed against the owners
14 of land located adjacent or near to a sewerage system, or sew-
15 ers, or as an extension, spur, branch, feeder, connector, or con-
16 tributor thereto, constructed with municipal funds as a related
17 part of a program involving federal funds pursuant to said
18 public law, shall be abated upon application by the owners of
19 the land, filed with the board of public works, or sewer com-
20 mission, as the case may be, of the respective city or town on
21 or before August first, nineteen hundred and seventy-five, on
22 forms to be provided by the board of public works, or sewer
23 commission, as the case may be.

1 SECTION 2. The collector of taxes or any other city or town
 2 official is hereby directed to desist from any further action
 3 with respect to instruments of taking of said land filed by them
 4 pursuant and subject to the provisions of sections fifty-three
 5 and fifty-four of chapter sixty of the General Laws until Au-
 6 gust first, nineteen hundred and seventy-five.