

HOUSE No. 15

Accompanying the second recommendation of the Appellate Tax Board (House, No. 13). Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXTENDING APPELLATE TAX BOARD JURISDICTION TO HARDSHIP APPEALS.

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 6 of chapter 58A of the General Laws, as most recently
2 amended by section 37 of chapter 684 of the Acts of 1975, is hereby
3 further amended by inserting in the first sentence in the phrase "of
4 clauses seventeenth and twenty-second or section five of chapter
5 fifty-nine"; after the word "seventeenth" the words: — eighteenth,
6 provided the Board of Assessors has acted in a capricious and
7 callous manner.

