

SENATE No. 1095

By Mr. McGrail, a petition (accompanied by bill, Senate, No. 1095) of Stephen J. McGrail for legislation relative to the admissibility of evidence in the determination of a city or town's equalized valuation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ADMISSIBILITY OF EVIDENCE IN THE
DETERMINATION OF A CITY OR TOWN'S EQUALIZED 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 58A of the General Laws is hereby amended by in-
- 2 serting after section 12B the following section: —
- 3 *Section 12C.* At any hearing of an appeal by a city or town
- 4 from a determination of its equalized valuation by the state
- 5 tax commission, evidence of the equalized valuations deter-
- 6 mined for other cities or towns for the purpose of comparison
- 7 shall be admissible.

