

By Mr. Piro of Somerville, petition of Vincent J. Piro for legislation to make deliberations concerning applications for abatements of more than five thousand dollars open to the public. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT MAKING DELIBERATIONS CONCERNING APPLICATIONS FOR ABATEMENTS OF MORE THAN FIVE THOUSAND DOLLARS OPEN TO THE PUBLIC.

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. Section 59 of Chapter 59 of the General Laws, as
2 most recently amended by section 33 of chapter 580 of the Acts of
3 1978, is hereby amended by adding the following paragraph:—

4 No assessor or board of assessors or duly constituted officer or
5 board with authority to grant abatements shall grant an abatement
6 for more than \$5,000 without giving five days public notice of the
7 proceeding at which the abatement is to be considered. The public
8 shall have the right to attend all meetings at which such abatements
9 are to be considered or decided upon and to inspect all records that
10 are to be reviewed or used in considering such abatements.

1 SECTION 2. Section 60 of Chapter 59 of the General Laws, as
2 most recently amended by section 23, chapter 160 of the Acts of
3 1963, is hereby amended by striking out the last paragraph of said
4 section and inserting in place thereof the following paragraph:

5 Applications for abatements under this chapter wherein the sum
6 to be abated exceeds \$5,000 shall be open to public inspection.
7 Applications for abatement under this section wherein the sum to
8 be abated is \$5,000 or less shall, except in proceedings before the

9 county commissioners, the Appellate Tax Board or a court of the
10 Commonwealth, be open only to the inspection of the assessors,
11 the Commissioner, the deputies, clerks and assistants of either the
12 assessors or the Commissioner and such other officials of the
13 Commonwealth or of its political subdivisions as may have the
14 occasion to inspect such applications in the performance of their
15 official duties.

1 SECTION 3. The provisions of this act shall go into effect
2 immediatley upon enactment.