

By Mr. Cohen of Andover, petition of Gerald M. Cohen that applications for certain tax abatements be made a public record. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT MAKING THE APPLICATION FOR THE ABATEMENT OF CERTAIN TAXES A PUBLIC RECORD.

*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 60 of Chapter 59 of the General Laws, as  
2 most recently amended by section 23 of 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: —

5 Applications for abatements under this chapter wherein the sum  
6 abated exceeds \$5000 shall be open to public inspection. Applica-  
7 tions for abatement under this section wherein the sum abated is  
8 \$5000 or less shall, except in proceedings before the county com-  
9 missioners, The Appellate Tax Board or a court of the Common-  
10 wealth, be open only to the inspection of the assessors, the Com-  
11 missioners, the deputies, clerks and assistants of either the asses-  
12 sors or the Commissioner and such other officials of the Common-  
13 wealth or its political subdivisions as may have the occasion to  
14 inspect such applications in the performance of their official duties.

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

