

SENATE No. 62

To accompany the petition of Luther Hill and another that institutions for the treatment of mental or nervous diseases be exempted from local taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Three.

An Act relative to the Exemption from Local Taxation of Institutions for the Treatment of Mental or Nervous Diseases.

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. Paragraph (c) of clause Third of
2 section five of chapter fifty-nine of the General
3 Laws, as appearing in the Tercentenary Edition
4 thereof, is hereby amended by striking out, in
5 the third and fourth lines of said paragraph, the
6 words "or for the treatment of mental or nervous
7 diseases" — so that said clause (c) will read as
8 follows: — (c) Real or personal property of such
9 an institution or corporation, occupied or used
10 wholly or partly as or for an insane asylum,
11 insane hospital, or institution for the insane,
12 shall not be exempt unless at least one fourth of
13 all property so occupied or used, wholly or partly,

14 on the basis of valuation thereof, and one fourth
15 of the income of all trust and other funds and
16 property held for the benefit of such asylum,
17 hospital or institution and not actually occupied
18 or used by it for such purposes, is used and ex-
19 pended entirely for the treatment, board, lodging
20 or other direct benefit of indigent insane persons,
21 or indigent persons in need of treatment for
22 mental diseases, as resident patients, without any
23 charge therefor to such persons either directly or
24 indirectly, except that such a benevolent or
25 charitable institution or corporation conducting
26 an insane asylum, insane hospital or institution
27 for the insane to which persons adjudged insane
28 by due process of law may be committed shall be
29 exempt from taxation on personal property and
30 buildings so occupied or used, but shall be sub-
31 ject to taxation on the fair cash value of the land
32 owned by it and used for the purposes of such
33 asylum, hospital or institution.

1 SECTION 2. This act shall take effect as of
2 April first, nineteen hundred and thirty-two.