

# SENATE . . . . No. 408

---

[Senate, No. 407 — Substituted by amendment (Mackay) for the House Report of the committee on Taxation, "reference to the next annual session", on the petition of Joseph E. Doherty, accompanied by resolve, Senate, No. 221.]

---

## **The Commonwealth of Massachusetts**

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

Resolve providing for a Study and Investigation of the Methods and Procedure followed by Boards of Assessors in Cities and Towns as to the Valuation and Assessment of Property.

1 *Resolved*, That the commissioner of corporations  
2 and taxation is hereby authorized and directed to make  
3 a thorough study and investigation of the methods and  
4 procedure followed by the boards of assessors of the  
5 cities and towns of the commonwealth in the valuation  
6 and assessment of property, with particular reference  
7 to the valuation and assessment of property owned by  
8 the residents of such cities and towns as compared to  
9 the property owned by non-residents thereof, to  
10 determine whether the property of residents is under-  
11 valued or whether the property of non-residents is  
12 overvalued, and such other matters in relation thereto  
13 as the commissioner may deem advisable or necessary  
14 to determine whether such cities and towns are re-  
15 ceiving from such residents and non-residents a just  
16 and fair amount of taxes based on the proper valua-

17 tion and assessment of such property. The commis-  
 18 sioner shall submit the results of such study and in-  
 19 vestigation to the general court by filing a report, with  
 20 his recommendations and drafts of legislation to carry  
 21 such recommendations into effect, with the clerk of  
 22 the senate on or before the first Wednesday of Decem-  
 23 ber in the current year.