

HOUSE No. 288

By Mr. Whitney of Concord, petition of Otis M. Whitney that municipalities be reimbursed by the Commonwealth for loss of taxes on buildings owned by the Commonwealth and used for residential purposes by officers and employees of state penal and reformatory institutions. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE REIMBURSEMENT OF MUNICIPALITIES BY THE COMMONWEALTH FOR LOSS OF TAXES ON ALL BUILDINGS OWNED BY THE COMMONWEALTH AND USED FOR RESIDENTIAL PURPOSES BY THE OFFICERS AND EMPLOYEES OF STATE PENAL AND REFORMATORY INSTITUTIONS.

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. Chapter fifty-eight of the General
2 Laws is hereby amended by inserting after section
3 seventeen A, as appearing in the Tercentenary Edi-
4 tion, the following new section: —

5 *Section 17B.* The word "land" as used in sections
6 thirteen to seventeen, inclusive, shall include such
7 buildings on land owned by the commonwealth as are
8 used for residential purposes by officers and employees
9 of state penal and reformatory institutions.

1 SECTION 2. The assessed valuation of buildings
 2 owned by the commonwealth and used for residential
 3 purposes by the officers and employees of state penal
 4 and reformatory institutions shall be the valuation
 5 of said buildings for the purposes of said sections
 6 thirteen to seventeen, inclusive, of chapter fifty-eight
 7 of the General Laws, until a new valuation is made
 8 by the commissioner of corporations and taxation or
 9 by the appellate tax board under section thirteen or
 10 fourteen of said chapter fifty-eight.