

HOUSE No. 1313

By Mr. Hedges of Quincy, petition of Richard Rowles and others for amendment of the law relative to appeals to county commissioners in connection with assessment of real estate. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ELIMINATING CHARGES AGAINST PERSONS WHO
APPEAL TO COUNTY COMMISSIONERS FROM THE DECISIONS
OF ASSESSORS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Amend chapter fifty-nine of the General Laws,
2 section five, entitled "Persons and Property Exempt
3 from Taxation", by adding at the end of the second
4 paragraph, under (c), the following: —, and no charge
5 shall be assessed against any such person on account
6 of such appeal to the county commissioners, — so
7 that the section will read: — (c) Wives or widows of
8 soldiers or sailors who would be entitled to exemption
9 under either of the two preceding paragraphs. If the
10 property of a person entitled to such exemption is
11 taxable in more than one town, or partly without the
12 commonwealth, only such proportion of the two
13 thousand dollars exemption shall be made in any town

14 as the value of the property taxable in such towns
15 bears to the whole of the taxable property of such
16 person. The certificate of the granting of a pension
17 by the United States to a soldier or sailor for an
18 injury or disability shall, while the pension continues,
19 be sufficient evidence of the receiving of the injury
20 or disability; but the assessors may receive other
21 evidence thereof. A person aggrieved by the judg-
22 ment of the assessors may appeal to the county com-
23 missioners within the time and the manner allowed
24 by section sixty-four, and no charge shall be assessed
25 against any such person on account of such appeal to
26 the county commissioners.