

HOUSE No. 729.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, April 13, 1894.

The committee on Taxation, to whom was referred (1) the report of the joint special committee appointed by the last general court to sit during the recess, to consolidate, arrange and revise the statutes of this Commonwealth relating to taxation; also (2) the petition of W. R. Sessions and others for more stringent legislation in the taxation of chattels, and sundry petitions in aid of the same, report, in part, on said report, so far as the same relates to the subject of compulsory return of property to assessors, and on said petitions in aid of the same, report the accompanying Bill.

For the Committee,

A. S. KNEIL.

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Ninety-four.

AN ACT

An Act Relative to Enforcing Returns of Personal Property for Taxation.

*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. Within four weeks after the notification
2 required by section thirty-eight of chapter eleven of the
3 Public Statutes, the assessors shall deliver or send by
4 mail to every person subject to assessment who has failed
5 to make the return called for by said section, and to
6 swear to the same and to answer the interrogatories pro-
7 vided for, a further notice, again calling upon the per-
8 son addressed to bring in to the assessors a true list of
9 all his personal estate not exempt from taxation, and
10 warning such person that, upon failure to comply with
11 the requirements of the notice, proceedings will be insti-
12 tuted as herein provided.

1 SECT. 2. If, at the end of four weeks from the date
2 of sending said notice, any persons shall have failed to
3 bring in to the assessors true lists of all their personal
4 estate, and to make oath that the same are true, and to
5 make answer on oath to all necessary inquiries as to the

6 nature and amount of their property, or in lieu thereof,
7 to make oath to the statement prescribed in section six
8 of this act, the assessors shall immediately make up and
9 transmit a list of such delinquents, giving their last known
10 place of residence to the municipal, police or district
11 court having jurisdiction over the place of residence of
12 such delinquents. The court receiving such list shall
13 thereupon issue a summons requiring each delinquent to
14 appear in court on a day certain, there to make answer
15 on oath to interrogatories touching his ownership and
16 custody of personal property subject to taxation under
17 the laws of this Commonwealth. Such interrogatories
18 shall be substantially the same as those contained in the
19 uniform blanks provided by the tax commissioner.

1 SECT. 3. If a person who is summoned under the
2 provisions of the preceding section fails to appear in
3 court pursuant to such summons, the court shall issue
4 process to compel his attendance in the same manner as
5 the attendance of witnesses is compelled. And if, upon
6 the appearance of such person in court, he fails to file
7 with the court for the use of the assessors a satisfactory
8 list of all his personal property duly sworn to, and to
9 make answer on oath to the interrogatories aforesaid,
10 and to make answer on oath to all other necessary in-
11 quiries of the court and of the assessors as to the nature
12 and amount of the personal property owned by him or in
13 his custody, he shall be treated as a person refusing to
14 obey the order of a court and punished accordingly.

1 SECT. 4. In case of the failure or delay to obtain
2 from the person to be assessed a sworn list of his prop-
3 erty in time for the assessment to be made as required
4 by law, the assessors may proceed as heretofore to ascer-
5 tain, as nearly as possible, the personal and real estate

6 owned by such person, and may proceed to levy a tax
7 thereon. Such assessment shall not relieve a person
8 who has failed to bring in a sworn list of his personal
9 property, and to answer all necessary and lawful inter-
10 rogatories of the assessors, from the obligation to bring
11 in such sworn list or from answering such interroga-
12 tories as required by chapter eleven of the Public Stat-
13 utes or from making in lieu thereof the sworn statement
14 prescribed in section six of this act, but the sworn return
15 and answers to interrogatories or sworn statement shall
16 be required and enforced as provided in the preceding
17 section; and if upon examination and disclosure it is
18 found that a person is liable to be assessed for a larger
19 amount of personal property and real estate than he has
20 in fact been assessed for, he shall be further assessed for
21 such larger amount at the established rate; and in every
22 case where proceedings are instituted before a court to
23 compel a disclosure, the party proceeded against shall
24 pay all costs and charges.

1 SECT. 5. When a person owns no personal property
2 subject to taxation, such person may subscribe the state-
3 ment set forth in the following section and make oath to
4 the same before the collector of taxes, or other person
5 authorized to administer oaths; and such statement may
6 be received by the assessors in lieu of the return pres-
7 cribed in section one. The assessors may, however, on
8 further reasonable notice require the person making such
9 sworn statement to appear before them, or upon default,
10 to appear before a court as provided in section two, to
11 answer more fully as to his property as required by law.
12 The statement provided for in the following section shall
13 be appended to poll tax bills, and whenever a poll tax is
14 paid to the collector he shall call the attention of the
15 person making such payment to the requirement of law

16 respecting returns of property for taxation and to the
17 statement printed upon the tax bill.

1 SECT. 6. The statement to be subscribed and sworn
2 to by a person owning no personal property subject
3 to taxation shall be substantially in the following form :—
4 (Name of party) being duly sworn,
5 deposes and says that (he or she) is not the owner of
6 any property subject to taxation in this Commonwealth,
7 and that (he or she) has not for the purpose of avoiding
8 taxation fraudulently transferred any property or caused
9 or procured a certificate of a share of stock to be issued
10 to any person other than (himself or herself) or in any
11 name other than (his or her) own.

12 Subscribed and sworn to before me, the day of
13 18 .

1 SECT. 7. This act shall take effect upon its passage.

