

# HOUSE . . . . . No. 859.

---

---

Bill accompanying the petition of George L. Barnes for legislation relative to the assessment and collection of taxes and to the discovery of personal property subject to taxation. Taxation. January 23.

---

---

## Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Seven.

### AN ACT

Relative to the Discovery of Personal Property Subject to 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. Any corporation or business firm, or  
2 any individual who for himself or as an executor,  
3 administrator, guardian, or trustee owns or con-  
4 trols on the first day of May of any year, personal  
5 property liable to taxation in any city or town of  
6 this Commonwealth, shall file with the board of  
7 assessors of said city or town between the first  
8 day of May and the first day of July of said year,  
9 unless the assessors, for cause shown, extend the  
10 time to the first day of August following, a sworn  
11 statement of the character and value of said per-

12 sonal property; and it is herein further provided  
13 that if any of the parties herein enumerated shall  
14 fail to file such sworn statement as is herein pro-  
15 vided for, prior to July first of any year, and whom  
16 the board of assessors in any city or town believe  
17 to possess or control personal property liable to  
18 taxation, said board of assessors, through its clerk,  
19 shall have full power to summon such party or  
20 parties before said board.

21 If the party or parties so summoned shall fail to  
22 appear before said board at the time and place  
23 named in said summons, except that, for cause  
24 shown the time designated may be changed with  
25 the consent of said board, and shall fail to answer  
26 under oath such questions as said board of assessors  
27 may propound, such party or parties shall be com-  
28 mitted to the common jail for a period of sixty  
29 days.

30 It shall be the duty of the board of assessors in  
31 each city and town in this Commonwealth to certify  
32 to all known violations of this act to any officer  
33 qualified to serve civil processes, who shall there-  
34 upon commit to the common jail the said party or  
35 parties in accordance with the terms and provisions  
36 herein named.

1 SECTION 2. An executor or an administrator ap-  
2 pointed to administer upon a decedent estate pos-  
3 sessed personal property liable to taxation in the  
4 city or town where the deceased was last domiciled,  
5 of a value exceeding five hundred dollars, shall  
6 within three months after appointment file with the  
7 clerk of the board of assessors of said city or town  
8 a true and complete copy of the appraisers' in-

9 ventory of said estate, certified to by the register of  
10 probate court for the county in which said estate  
11 is to be administered, and if it appears that no  
12 tax has been assessed by said city or town on any  
13 or all of said personal property and the said ex-  
14 ecutor or administrator fails to show proof that  
15 said taxable property was acquired by said de-  
16 ceased since the first day of May last preceding,  
17 the said executor or administrator shall pay to the  
18 treasurer of said city or town an amount equal to  
19 what the taxes and accrued interest thereon would  
20 have equalled if said taxes had been assessed and  
21 had remained unpaid for the three years last pre-  
22 ceding.

23 An executor or administrator who fails or neg-  
24 lects to comply with the requirements of this section  
25 for ten days after said board of assessors shall  
26 have caused notice of such failure or neglect to  
27 have been mailed or delivered to the same, shall  
28 be committed to the common jail for a period of  
29 thirty days in the manner provided for under sec-  
30 tion one, and the amount due said city or town as  
31 herein provided for shall constitute a preferred  
32 claim against said estate.

1 SECTION 3. An officer who commits a person to  
2 jail under either of the foregoing sections shall give  
3 the keeper thereof a certificate signed by him stating  
4 the time for which he is committed and the section  
5 of this law which has been violated and that said  
6 commitment has been made in accordance with the  
7 provisions therein.

1 SECTION 4. This act shall take effect upon its  
2 passage.

