

Chap. 208 AN ACT RELATIVE TO THE ALLEVIATION OF CERTAIN FINANCIAL BURDENS IMPOSED BY THE RAINS OF AUGUST EIGHTEENTH AND NINETEENTH AND OCTOBER FOURTEENTH, FIFTEENTH, SIXTEENTH AND SEVENTEENTH, NINETEEN HUNDRED AND FIFTY-FIVE, AND BY THE FLOODS CAUSED BY SAID RAINS.

Emergency
preamble.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide immediately for the relief of the disaster caused by the rains of August and October, nineteen hundred and fifty-five, and by the floods caused by said rains, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health, safety and convenience.

Be it enacted, etc., as follows:

SECTION 1. To provide for the purposes of disaster relief in the areas stricken by the rains of August eighteenth and nineteenth and October fourteenth, fifteenth, sixteenth and seventeenth, nineteen hundred and fifty-five, and by the floods caused by said rains, as more clearly specified hereinafter, to be in addition to the purposes specified in section one of chapter six hundred and ninety-nine of the acts of nineteen hundred and fifty-five, a sum not to exceed the thirty million dollars authorized in said section one of said chapter six hundred and ninety-nine is hereby made available for the purposes of said chapter six hundred and ninety-nine and of this act, for transfer by the commission on administration and finance, at its discretion, for the following purposes:—

(1) To the director of civil defense such amounts as may be necessary to provide for expenditures or reimbursements and other expenses authorized by section three of this act;

(2) To the commissioner of corporations and taxation such amounts as may be necessary to provide for reimbursements authorized by section four of this act;

(3) To reimburse the appropriation accounts available for the fiscal year nineteen hundred and fifty-six of the several other state departments, boards and commissions such amounts as in the opinion of the commission are necessary and have been expended therefrom for purposes of disaster relief or repair of flood or rain damage, including the expense of the services of national guard units duly called for service in the stricken areas;

(4) To reimburse or to expend such sums for authorities of the commonwealth established by special act for such amounts as in the opinion of the commission are necessary and have been expended for purposes of disaster relief or repair of flood or rain damage.

SECTION 2. Any unencumbered funds remaining in the hands of the commission on June thirtieth, nineteen hundred and fifty-seven, shall be available for the payment of any principal and interest due thereafter on bonds authorized by this act.

SECTION 3. The commonwealth shall, subject to the approval of a board consisting of the director of civil defense, the director of accounts of the department of corporations and taxation, the commissioner of administration, and the commissioner of public works, reimburse or allocate for the benefit of the political subdivisions of the commonwealth affected by said August and October rains and floods, an amount equal to their obligations of repayment of any indebtedness incurred under the provisions of chapter six hundred and thirty-nine of the acts of nineteen hundred and fifty, as amended, or incurred under the provisions of section thirty-six A of chapter thirty-five, or of clause (9) of section eight of chapter forty-four of the General Laws as a result of an emergency created by said rains and floods, and shall reimburse them for any expenditures from available funds and from sums raised by taxation for the purposes authorized under said chapter six hundred and thirty-nine of the acts of nineteen hundred and fifty, as amended, or authorized under the provisions of section thirty-one of chapter forty-four of the General Laws as a result of an emergency created by said rains and floods, and, in addition, the commonwealth may expend amounts approved by said board referred to above for purposes of disaster relief or repair of rain or flood damage, for the benefit of the several departments, boards and commissions of the commonwealth and of the political subdivisions of the commonwealth affected by said August and October rains and floods; provided, that the total amount to be paid by the commonwealth for such purposes shall not exceed thirty million dollars.

SECTION 4. The board of assessors in each city or town affected by the rains and floods of August and October, nineteen hundred and fifty-five, may, on application for abatement in respect to the tax on real estate and personal property for the year nineteen hundred and fifty-five, filed in compliance with the provisions of section fifty-nine of chapter fifty-nine of the General Laws, grant an abatement in such amount as in the opinion of the assessors provides an equitable adjustment of taxes on property, both real and personal, wholly or partially destroyed by said rains and floods; or the assessors may request the state tax commission under the provisions of section eight of chapter fifty-eight of the General Laws to give authority to abate in whole or in part that portion of the tax on property wholly or partially so destroyed, and which tax may be or has been levied against those who were the owners of record of property on January first, nineteen hundred and fifty-five, or subsequent owners who have assumed a part of the tax, as in their opinion provides an equitable adjustment. Notwithstanding any other provisions of law, application for abatement under this act shall be filed before October first, nineteen hundred and fifty-six.

SECTION 5. On and after the effective date of this act, the state treasurer shall not sell any additional bonds under

the provisions of section three of chapter six hundred and ninety-nine of the acts of nineteen hundred and fifty-five. To meet the expenditures necessary in carrying out the provisions of this act and the provisions of said chapter six hundred and ninety-nine of the acts of nineteen hundred and fifty-five, the state treasurer shall, upon request of the governor and council, issue and sell at public or private sale bonds of the commonwealth, registered or with interest coupons attached, as he may deem best, to an amount to be specified by the governor and council from time to time, but not exceeding, in the aggregate, the balance authorized to be issued under said chapter six hundred and ninety-nine and remaining unsold on the effective date of this act. All bonds issued by the commonwealth, as aforesaid, shall be designated on the face, August and October Flood Relief Loan Act of 1955-1956, and shall be on the serial payment plan for such maximum term of years, not exceeding twenty years, the initial maturities of which shall be payable not later than one year from their date of issue, as the governor may recommend to the general court pursuant to section 3 of Article LXII of the Amendments to the Constitution of the Commonwealth, the maturities thereof to be so arranged that the amounts payable in the several years other than the final year shall be as nearly equal as in the opinion of the state treasurer it is practicable to make them. Said bonds shall bear interest semi-annually at such rate as the state treasurer, with the approval of the governor, shall fix, and shall be payable not earlier than July first, nineteen hundred and fifty-six, nor later than June thirtieth, nineteen hundred and seventy-seven.

Approved March 19, 1956.

Chap. 209 AN ACT EXTENDING THE TIME WITHIN WHICH WAR ALLOWANCES MAY BE PAID TO DEPENDENT RELATIVES OF PERSONS IN THE ARMED FORCES OF THE UNITED STATES DURING THE KOREAN EMERGENCY.

Emergency
preamble.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide for the extension for one year of the delimiting date for payment of a war allowance for dependent relatives of persons in the armed forces of the United States during the Korean emergency, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Section 1 of chapter 797 of the acts of 1950 is hereby amended by striking out the first sentence, as amended by section 8 of chapter 403 of the acts of 1955, and inserting in place thereof the following sentence:— Any city or town, acting by its veterans' agent, may provide a war allowance for the dependent relatives of any person who was in the armed forces of the United States between