

HOUSE No. 908

Bill accompanying the petition of Francis Newhall relative to applications for the abatement of taxes. Taxation. January 16.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Fourteen.

AN ACT

To extend the Time within which Application may be made for the Abatement of Taxes.

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. Section seventy-two of Part I of chapter
2 four hundred and ninety of the acts of the year nineteen
3 hundred and nine, entitled "An Act to codify and amend
4 the Laws relating to Taxation", is hereby amended by
5 striking out, in the second line thereof, the words "six
6 months", and inserting in place thereof the words:—
7 one year,—so that said section as amended shall read
8 as follows:—*Section 72.* A person aggrieved by the
9 taxes assessed upon him may, within one year after the
10 date of his tax bill, apply to the assessors for an abate-
11 ment thereof; and if they find that he is taxed at more
12 than his just proportion, or upon an assessment of any

13 of his property in excess of its fair cash value, they
14 shall make a reasonable abatement. A tenant of real
15 estate paying rent therefor and under obligation to pay
16 more than a moiety of the taxes thereon may apply for
17 such abatement.

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