

HOUSE No. 913

Bill accompanying the petition of Peter F. Tague relative to the rate of taxation in the city of Boston. Taxation. January 16.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Fourteen.

AN ACT

Relative to the Rate of Taxation in the City of Boston.

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 fifty-three of Part I of chapter
2 four hundred and ninety of the acts of the year nine-
3 teen hundred and nine as amended by section one of
4 chapter five hundred and twenty-one of the acts of the
5 year nineteen hundred and ten is hereby further amended
6 by striking out the word "ten" and the words "and
7 fifty-five cents", in the twenty-third line thereof, and
8 inserting in place of the word "ten", the word:—
9 eleven,—so that said section as amended will read as
10 follows:—*Section 53.* The taxes assessed on property,
11 exclusive of the state tax, county tax and sums required
12 by law to be raised on account of the city debt, shall
13 not in any year exceed twelve dollars in any city on

14 every one thousand dollars of the assessors' valuation of
15 the taxable property therein for the preceding year, said
16 valuation being first reduced by the amount of all abate-
17 ments allowed thereon previous to the thirty-first day
18 of December in the year preceding said assessment, sub-
19 ject to the following provisions:—If the city council
20 of a city which contains less than one hundred thousand
21 inhabitants according to the last preceding national or
22 state census so determines, the average of the assessors'
23 valuation of the taxable property therein for the pre-
24 ceding three years, said valuation for each year being
25 first reduced by the amount of all abatements allowed
26 thereon previous to the thirty-first day of December in
27 the year preceding said assessment, shall be used to de-
28 termine said limit of taxation instead of said assessors'
29 valuation of the preceding year. In the city of Boston,
30 and in all cities which contain one hundred thousand
31 inhabitants or more, according to the census aforesaid,
32 said average shall be so used. In the city of Boston,
33 said taxes shall not exceed eleven dollars instead of
34 twelve dollars as aforesaid. Any order or appropriation
35 requiring a larger assessment than is herein limited shall
36 be void. The provisions of this section shall not affect
37 any existing exemption from the operation of the cor-
38 responding provisions of earlier laws.

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