

Bill accompanying the petition of Daniel C. Manning for the relief of the city of Salem and the inhabitants thereof. Taxation. June 30.

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**The Commonwealth of Massachusetts.**

In the Year One Thousand Nine Hundred and Fourteen.

**AN ACT**

To authorize the Abatement of Taxes in the City of Salem.

*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. The assessors of taxes of the city of Salem  
2 for the present year, upon the application of any person  
3 claiming to be aggrieved by the state, county and city  
4 taxes assessed upon him for the present year for the  
5 reason that his taxable property has been destroyed or  
6 damaged by the recent conflagration in said city, are  
7 authorized to make such abatement of such taxes as were  
8 assessed upon taxable property so destroyed or damaged  
9 as they shall judge to be just and reasonable. Said  
10 assessors shall, after such abatements have been made,  
11 return to the governor and council a written statement  
12 in detail, under oath, of all such abatements, and upon  
13 the approval thereof by the governor and council the  
14 amounts of actual abatements so made shall be reimbursed  
15 out of the state treasury to the city of Salem to an amount  
16 not exceeding twenty-five thousand dollars.

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

