
By Mr. Harrington of Holden, petition of Edward D. Harrington, Jr., Robert D. Wetmore and Philip A. Quinn for state reimbursement of cities and towns for tax losses for property taken for water supply reservoirs. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Eight.

AN ACT PROVIDING FOR REIMBURSEMENT TO CITIES AND TOWNS FOR TAX LOSSES FOR PROPERTY TAKEN FOR WATER SUPPLY RESERVOIRS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 58 of the General Laws is hereby amended by strik-
2 ing out section 17B, as most recently amended by section 1
3 of chapter 468 of the acts of 1961, and inserting in place thereof
4 the following section:—

5 *Section 17B.* The state treasurer shall annually, not later
6 than November twentieth, upon certification by the commission
7 as hereinafter provided, pay to each town in which property has
8 been taken for flood control reservoirs or water supply reser-
9 voirs by the commonwealth under any act, or the United States
10 pursuant to consent granted by the commonwealth under chap-
11 ter two hundred and eighty-four of the acts of nineteen hundred
12 and thirty-nine, chapter five hundred and ninety-four of the
13 acts of nineteen hundred and forty-eight and chapter six hun-
14 dred and thirteen of the acts of nineteen hundred and fifty-six,
15 an amount determined by the commission as tax losses resulting
16 from the takings. Such losses of taxes as determined by the
17 commission shall be based on the then current tax rate in each
18 town in which property has been taken for flood control reser-
19 voirs or water supply reservoirs and on the average assessed
20 valuation for a period of five years prior to the acquisition of
21 said land; provided, that whenever a town wherein a flood
22 control reservoir or water supply reservoirs or portion thereof

23 is located shall have made a general revaluation of property
24 subject to the annual municipal taxes for such town, the com-
25 mission may use such revaluation for determining the taxes for
26 which payment shall be made. Said commission shall annually
27 ascertain said valuation and the amount to be paid to each
28 town, and shall certify the same to the state treasurer not later
29 than November first.