

# HOUSE . . . . . No. 4152

By Mr. Manning of Milton, petition of M. Joseph Manning that the State Tax Commission be directed to publish a manual for evaluating all real and personal property. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

### AN ACT DIRECTING THE STATE TAX COMMISSION TO PUBLISH A VALUATION MANUAL.

*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 3 of chapter 58 of the General Laws is hereby  
2 amended by adding at the end the following:—To enable  
3 assessors to perform their duties of assessing all taxable  
4 property at fair cash value there shall be available to them  
5 for reference and guidance, a complete manual for valuing  
6 all real and personal property, and said manual shall be  
7 updated annually in its outline of procedures and cost  
8 factors.

9 A copy of the state manual shall be furnished free to each  
10 board of assessors and additional copies shall be available to  
11 assessors at a cost to be established by the state purchasing  
12 agent.

13 An appropriation of not in excess of fifty thousand dollars  
14 shall be made from the general funds of the state for the  
15 purpose of creating and distributing such manual in the fiscal  
16 year nineteen hundred and seventy-one.

of the House of Representatives of the United States in the year 1871

The Commonwealth of Massachusetts

In the Year of the Lord one thousand eight hundred and seventy

the following Act of the Legislature of the Commonwealth of Massachusetts

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

Section 1. That the several Acts of the Legislature of the Commonwealth of Massachusetts, passed at the several Sessions of the same, and which are now in force, be and the same shall be, as follows:—

Section 2. That a copy of the Acts of the Legislature of the Commonwealth of Massachusetts, passed at the several Sessions of the same, and which are now in force, be and the same shall be, as follows:—

Section 3. That a copy of the Acts of the Legislature of the Commonwealth of Massachusetts, passed at the several Sessions of the same, and which are now in force, be and the same shall be, as follows:—