

HOUSE No. 4911

By Mr. Vigneau of Burlington, petition of Robert A. Vigneau relative to notice of proceedings before the Appellate Tax Board. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-One.

AN ACT RELATIVE TO NOTICE OF PROCEEDINGS BEFORE THE APPELLATE TAX BOARD.

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 58A of the General Laws is hereby amended by
2 striking out section 9, as most recently amended by section 26
3 of chapter 654 of the acts of 1953, and inserting in place
4 thereof the following: —

5 *Section 9.* The mailing by registered mail, postage prepaid,
6 to the address of any appellant as given on the petition upon
7 appeal, or to the address of his attorney or agent of record, if
8 any, or to the usual place of business of the commission or the
9 board of assessors, or its agent or attorney of record, shall be
10 deemed sufficient service of any pleading, motion, order or
11 decision, notice or process so served in respect to proceedings
12 before the board. Copies of decisions shall be mailed, forth-
13 with, as aforesaid, to each agent or attorney of record in each
14 proceeding. The board may order that further notice be given
15 in any case.

HOUSE OF REPRESENTATIVES

IN SENATE, FEBRUARY 1, 1901.

The Administration of the

Internal Revenue Service

REPORT OF THE COMMISSIONERS OF THE INTERNAL REVENUE SERVICE

FOR THE YEAR ENDING DECEMBER 31, 1900

CHAPTER I. THE SERVICE AND THE PERSONNEL.