

HOUSE No. 422

By Mr. Hermann of North Andover, petition of Joseph N. Hermann for legislation to provide additional time for assessors to issue certain omitted tax assessments. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Six.

AN ACT PROVIDING ADDITIONAL TIME FOR ASSESSORS TO ISSUE CERTAIN OMITTED TAX ASSESSMENTS.

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 75 of chapter 59 of the General Laws, as most recently
2 amended by section 1 of chapter 166 of actions of 1977, is hereby
3 further amended by striking out the first sentence and inserting in
4 place thereof the following sentence: — If any portion of the real
5 or personal estate of a person, to an amount not less than one
6 hundred dollars and liable to taxation, has been omitted from the
7 annual assessment of taxes, the assessors shall at such time or the
8 commissioner may in writing approve, but not later than six
9 months after the mailing of the tax bills, assess such person for
10 such estate.

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