

By Mr. Cohen of Newton, petition of Theodore D. Mann (mayor), David B. Cohen, A. Joseph DeNucci and Susan D. Schur (with the approval of the mayor and board of aldermen) that the city of Newton be authorized an additional time period to act on tax abatements for fiscal year nineteen hundred and eighty-seven. Taxation. [Local Approval Received.]

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING AN ADDITIONAL TIME PERIOD FOR THE CITY OF NEWTON TO ACT ON TAX ABATEMENTS FOR FISCAL YEAR NINETEEN HUNDRED AND EIGHTY-SEVEN.

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. Notwithstanding the provisions of section sixty-
2 three of chapter fifty-nine of the General Laws or any other
3 general or special law to the contrary, if the board of assessors
4 of the city of Newton fail to take action on an application for
5 abatement for taxes levied for fiscal year nineteen hundred and
6 eighty-seven for a period of six months following the filing thereof,
7 such board shall, within ten days after such period, notify the
8 applicant of such inaction in writing.

1 SECTION 2. Notwithstanding the provisions of section sixty-
2 four of chapter fifty-nine of the General Laws or any other general
3 or special law to the contrary, for taxes levied for fiscal year
4 nineteen hundred and eighty-seven, whenever the board of
5 assessors for the city of Newton, before which an application in
6 writing for the abatement of a tax is or shall be pending, fails to
7 act upon said application, except with the written consent of the
8 applicant, prior to the expiration of six months from the date of
9 filing of such application, it shall then be deemed to be denied
10 and said assessors shall have no further authority to act thereon;

11 provided that during the period allowed for the taking of an appeal
 12 said assessors may by agreement with the applicant abate the tax
 13 in whole or in part in final settlement of said application, and shall
 14 also have the authority granted to them by section seven of chapter
 15 fifty-eight A to abate in whole or in part, any tax as to which an
 16 appeal has been seasonably taken.

1 SECTION 3. This Act shall take effect upon its passage.