

By Mr. Flaherty of Cambridge, petition of Charles F. Flaherty for legislation to improve assessing practices. Taxation.

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**The Commonwealth of Massachusetts**

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

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**AN ACT TO IMPROVE ASSESSING PRACTICES.**

*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. Section 24B of Chapter 36 of the General Laws is  
2 hereby amended by adding the following:—

3 The register or said assistant shall require from each person who  
4 appears before him to record a deed to real property, such informa-  
5 tion as is determined by the Commissioner of Revenue to be neces-  
6 sary for the purpose of executing the duties required by section ten  
7 of chapter fifty-eight. The information shall be collected on a form  
8 approved by the Commissioner. A copy of each completed form  
9 shall be forwarded to the Commissioner of Revenue and to the  
10 Board of Assessors in the city or town where the property lies.

1 SECTION 2. Chapter 58A, Section 7 is hereby amended by  
2 adding the following paragraph:—

3 In the case of an appeal relating to property classified as residen-  
4 tial greater than eight units, commercial or industrial, that are  
5 assessed for more than two hundred thousand dollars in the previ-  
6 ous fiscal year, the party taking an appeal shall file with the Appel-  
7 late Tax Board an audited income and expense statement for the  
8 most recent year within forty days from the date of taking the  
9 appeal.

1 SECTION 3. Section 8A of chapter 58A of the General Laws is  
2 hereby amended by adding the following:— At least thirty days  
3 prior to the hearing of a petition for the abatement of a tax, the  
4 appellant and appellee shall exchange an appraisal report contain-  
5 ing such information about the property as the Appellate Tax  
6 Board adjudges necessary.

The following is a list of the names of the persons who were members of the Board of Directors of the National Board of Fire Underwriters during the year 1917-1918.

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