

HOUSE . . . . . No. 2198

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By Mr. Adams of Westfield, petition of James A. Adams for legislation to change the method of assessment of property held in one municipality by another. Taxation.

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**The Commonwealth of Massachusetts**

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

AN ACT TO CHANGE THE METHOD OF ASSESSMENT OF PROPERTY  
HELD IN ONE MUNICIPALITY BY ANOTHER.

*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 6 of chapter 59 of the General Laws is  
2 hereby amended by striking out the second clause of the first  
3 sentence by substituting the following clause:—but the city,  
4 town or district so holding it shall, annually on July first, pay  
5 to the city or town where it lies an amount equal to that  
6 which such city or town would receive for taxes upon the  
7 assessment as determined annually by the state tax commis-  
8 sioner upon the fair cash value of the land, which shall not  
9 include buildings or other structures except in the case of  
10 land taken for the purpose of protecting the sources of an  
11 existing water supply.

1 SECTION 2. Sections seven and seven A of chapter fifty-nine  
2 of the General Laws are hereby repealed.

