

HOUSE No. 4423

By Mr. Galotti of Belmont, petition of Edward F. Galotti that findings of the Appellate Tax Board be binding on the assessors of cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO MAKE THE FINDING OF THE APPELLATE TAX BOARD ON VALUATION BINDING ON THE ASSESSORS OF CITIES AND TOWNS.

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 59 of the General Laws is hereby amended by
2 inserting after section 64 the following section: —

3 *Section 64A.* The valuation determination made by the
4 appellate tax board in a final decision following an appeal from
5 a real estate tax assessment, shall be conclusive and shall be
6 binding on the assessors. No upward change in the assessment
7 thereof shall be made while the property remains substantially in
the same condition.

The Board of Education, in its report for the year ending June 30, 1900, has the honor to acknowledge the receipt of the report of the Board of Health for the same period.

The Board of Health

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