

Chap. 412 AN ACT TEMPORARILY EXEMPTING FROM TAXATION CERTAIN REAL PROPERTY OF RESIDENTS OF THE COMMONWEALTH SERVING IN THE ARMED FORCES OF THE UNITED STATES, AND THEIR SPOUSES.

Be it enacted, etc., as follows:

Certain real estate of members of armed forces, etc., exempt from taxation.

Duration of act.

SECTION 1. Real estate of a resident of the commonwealth serving in the armed forces of the United States during the existing state of war between the United States and any foreign country, or of the spouse of such resident, or of both if the real estate is owned by them as joint tenants, as tenants in common or tenants by the entirety, and the interest in such real estate which either or both may own in real estate owned by them or either of them with others, shall, in each year during any portion of which such resident is in such service, and for six months after the termination of such service, but in no event later than the year during which such existing states of war are terminated, be exempt from taxation under the provisions of chapter fifty-nine of the General Laws to the extent that the assessors shall find that the payment of the tax thereon by the resident, or by the spouse of such resident, would constitute a hardship, but in no event in excess of five thousand dollars in value in the aggregate; provided, that such real estate shall be occupied in whole or in part as a home by such resident; and provided, further, that such resident, or the spouse of such resident, or a person thereunto authorized by such resident or spouse, in a writing filed with the assessors prior to February first following the effective date of this act if such resident is then in such service or prior to February first of the year following the entry of such resident into such service, as the case may be, and also filed prior to February first in each subsequent year while such resident remains in such service, shall apply for exemption, stating under the penalties of perjury that such real estate is so occupied and that payment of the full amount of the tax imposed by said chapter fifty-nine would constitute a hardship to such resident or the spouse of such resident, as the case may be.

Effective date.

SECTION 2. This act shall take effect on January first, nineteen hundred and forty-four.

Approved June 3, 1943.

Chap. 413 AN ACT FURTHER EXTENDING THE OPPORTUNITY TO CITIES AND TOWNS TO BORROW UNDER THE ACT CREATING THE EMERGENCY FINANCE BOARD.

Be it enacted, etc., as follows:

SECTION 1. Chapter forty-nine of the acts of nineteen hundred and thirty-three is hereby amended by striking out section two, as most recently amended by section one of chapter one hundred and twenty-nine of the acts of nine-

teen hundred and forty-one, and inserting in place thereof the following section:— *Section 2.* The treasurer of any city or town, if authorized by a two thirds vote, as defined by section one of chapter forty-four of the General Laws, and with the approval of the mayor or the selectmen, may, on behalf of such city or town, petition the board to approve of its borrowing money from the commonwealth for ordinary maintenance expenses and revenue loans, and the board may, if in its judgment the financial affairs of such city or town warrant, grant its approval to the borrowing as aforesaid of specified sums not at any time exceeding, in the aggregate, the total amount represented by tax titles taken or purchased by such city or town and held by it; provided, that such borrowing is made at any time or times prior to July first, nineteen hundred and forty-five. In case of such approval, the treasurer of such city or town shall, without further vote, issue notes, with interest at such rate as may be fixed by the treasurer with the approval of the board, in the amount approved by the board, for purposes of sale to the commonwealth only, and said notes, upon their tender to the state treasurer, shall forthwith be purchased by the commonwealth at the face value thereof. Such notes shall be payable in not more than one year, and may be renewed from time to time, if authorized by the board, but no renewal note shall be for a period of more than one year, and the maturity of any loan or renewal shall not be later than July first, nineteen hundred and forty-six. Such notes shall be general obligations of the city or town issuing the same, notwithstanding the foregoing provisions. Indebtedness incurred by a city or town under authority of this act shall be outside its limit of indebtedness as fixed by chapter forty-four of the General Laws. The excess, if any, of the amount of interest payments received by the commonwealth on account of notes issued by cities and towns hereunder over the cost to the commonwealth for interest on money borrowed under section five, expenses of the board, including compensation paid to its appointive members, and expenses of administration of the funds provided by sections three and five shall be distributed to such cities and towns in November, nineteen hundred and forty-nine, or earlier at the discretion of the board, in the proportion which the aggregate amounts payable by them on account of interest on such notes bear to the total amounts so payable by all cities and towns hereunder.

SECTION 2. Said chapter forty-nine is hereby further amended by striking out section five, as most recently amended by section two of chapter one hundred and twenty-nine of the acts of nineteen hundred and forty-one, and inserting in place thereof the following section:— *Section 5.* The state treasurer, with the approval of the governor and council, may borrow from time to time, on the credit of the commonwealth, such sums as may be necessary to provide funds for loans to municipalities as aforesaid, and may issue

and renew notes of the commonwealth therefor, bearing interest payable at such times and at such rate as shall be fixed by the state treasurer, with the approval of the governor and council; provided, that the total indebtedness of the commonwealth under this section, outstanding at any one time, shall not exceed twenty-five million dollars. Such notes shall be issued for such maximum term of years as the governor may recommend to the general court in accordance with section three of Article LXII of the amendments to the constitution of the commonwealth, but such notes, whether original or renewal, shall be payable not later than November thirtieth, nineteen hundred and forty-nine. All notes issued under this section shall be signed by the state treasurer, approved by the governor and countersigned by the comptroller.

Approved June 3, 1943.

Chap. 414 AN ACT ESTABLISHING A BUDGET SYSTEM FOR COUNTY TUBERCULOSIS HOSPITALS.

Be it enacted, etc., as follows:

G. L. (Ter. Ed.), 111, § 85, amended.

SECTION 1. Section eighty-five of chapter one hundred and eleven of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence: — The county commissioners of each county having a tuberculosis hospital shall provide for the care, maintenance and repair of said hospital, which shall, for the purposes of this section and section eighty-five A, include the care, maintenance and repair of any preventorium erected by said county in accordance with section eighty-five B and also the cost of its construction and original equipment except when the cost of its construction, original equipment, care, maintenance or repair is provided under said section eighty-five B to be paid from appropriations, and shall for said purposes include the establishment and maintenance of out-patient departments and the furnishing of supplementary diagnostic service under section eighty-five C; provided, that the expenditure of money for the purposes of this section shall be limited to such amounts as may be authorized by the general court.

Care, maintenance, etc., of tuberculosis hospitals.

G. L. (Ter. Ed.), 35, new § 28A, added.

Preparation and submission of estimates of receipts and cost of tuberculosis hospitals.

SECTION 2. Chapter thirty-five of the General Laws is hereby amended by inserting after section twenty-eight, as amended, the following section: — *Section 28A.* The county commissioners of each county having a tuberculosis hospital established under sections seventy-eight to ninety, inclusive, of chapter one hundred and eleven shall, in each even numbered year, prepare estimates of receipts of said hospital and of the cost of its care, maintenance and repair for each of the two ensuing years in the form prescribed by the director of accounts and upon blanks furnished by him. The clerk of the commissioners shall record the foregoing in a book kept therefor and, on or before February fifteenth in the following