

# HOUSE . . . . . No. 2495

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By Mr. McDonough of Boston, petition of John E. McDonough, Eleanor Myerson and W. Paul White relative to decisions by the Appellate Tax Board. Taxation.

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## The Commonwealth of Massachusetts

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

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### AN ACT RELATIVE TO THE APPELLATE TAX BOARD.

*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 13 of chapter 58A of the General Laws is hereby  
2 amended by striking the first sentence and inserting the follow-  
3 ing: — The board shall make a decision in each case within ninety  
4 days of the hearing, and may make findings of fact and report  
5 thereon in writing; provided, that every decision granting an  
6 abatement without findings of fact and report which relates to a  
7 tax on land with one or more buildings thereon shall, if so  
8 requested by the appellee in writing at the commencement of the  
9 hearing, state separately the value of land and of each building.

to the effect of the law passed on the 15th day of August 1890, and to the effect of the law passed on the 15th day of August 1890.

THE UNIVERSITY OF MICHIGAN

IN SENATE, JANUARY 15, 1891.

REPORT OF THE COMMISSIONERS OF THE UNIVERSITY OF MICHIGAN

FOR THE YEAR 1890-1891.

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