

HOUSE No. 1205

By Mr. Flaherty of Waltham, petition of Robert Lawson for the fixing of separate school tax rates by assessors of cities and towns. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-One.

AN ACT PROVIDING FOR THE FIXING OF SEPARATE SCHOOL TAX RATES BY 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 SECTION 1. Chapter 59 of the General Laws is
2 hereby amended by inserting after section 23B the
3 following new section: —
4 *Section 23C.* The assessors shall annually deter-
5 mine the school tax rate and the municipal tax rate
6 of the town, in the manner hereinafter provided, and
7 shall certify the same to the collector for inclusion
8 in the tax bill or notice in accordance with the provi-
9 sions of section three A of chapter sixty. In deter-
10 mining the school assessment, and school tax rate,
11 the assessors shall deduct from total school appropria-
12 tions the estimated amount of school income, together
13 with that proportion of estimated general receipts
14 which the amount of said school appropriations bears
15 to the gross amount to be raised for all purposes.

16 The municipal assessment and tax rate shall be deter-
17 mined by the assessors by deducting the school assess-
18 ment from the total amount to be assessed under
19 sections twenty-three and twenty-five. The school
20 committee and the town accountant, auditor or other
21 officer having similar duties, shall, on request of the
22 assessors, furnish such information as may be required
23 for the purposes of this section.

24 For the purposes of this section, the following
25 phrases shall be construed as follows: —

26 “School appropriations” shall mean the total
27 amount appropriated or lawfully expended since the
28 last preceding annual assessment and not provided for
29 therein for the support and maintenance of public
30 schools, for the payment of principal and interest on
31 any debt incurred for school purposes, and for all other
32 school purposes as defined in chapters sixty-nine,
33 seventy-one, seventy-four and seventy-six, including
34 the transportation of pupils, and any penalty required
35 to be raised under the provisions of section thirty-
36 four of chapter seventy-one.

37 “School income” shall mean the total of — (a) all
38 estimated receipts of the school committee; (b) esti-
39 mated receipts under any provision of chapters sixty-
40 nine, seventy, seventy-one, seventy-four, and seventy-
41 six; (c) amounts appropriated for school purposes
42 to be taken from available funds; and (d) any other
43 reimbursements, grants or gifts from any source
44 whatsoever assigned or intended for school purposes
45 as hereinbefore defined and applicable to the school
46 appropriations of the year.

47 “General receipts” shall mean the total of —
48 (a) amounts voted to be taken from available funds
49 for the reduction of taxes; (b) estimated receipts

50 from the commonwealth in reimbursement for publicly
51 owned land and from the taxes on corporations, corpo-
52 rate franchises and incomes, exclusive of receipts
53 for school purposes; (c) estimated receipts from
54 licenses, fines and the excise on motor vehicles and
55 trailers, and from interest on taxes, assessments and
56 deposits; and (d) any other estimated receipts from
57 the commonwealth or the federal government available
58 without limitation to meet any expenditure of the
59 town and not assigned or intended for any special
60 purpose.

1 SECTION 2. Section three A of chapter sixty is
2 hereby amended by adding at the end thereof the
3 following new sentence:— Every tax bill or notice,
4 if the tax is other than a poll tax, shall state in a con-
5 spicuous place the school tax rate, the municipal tax
6 rate and the total tax rate of the town, as determined
7 by the assessors.

1 SECTION 3. This act shall become effective January
2 first, nineteen hundred and fifty-two.

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