

By Mr. Gaffney of Tewksbury, petition of James J. Gaffney III relative to equalized valuations for cities and towns. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO EQUALIZED VALUATIONS FOR 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 58 of the General Laws is hereby amended by
2 inserting after section 9A the following section:—
3 *Section 9B.* If any person brings evidence to the com-
4 missioner that ten or more parcels of property in any
5 municipality are valued substantially below fair cash value, the
6 commissioner shall be required to initiate an investigation of the
7 assessing practices in said municipality and whenever, as a result
8 of said investigation the commissioner determines that an
9 assessor has valued property for the purpose of taxation at an
10 amount substantially less than its full and fair cash value, he
11 shall notify in writing the assessor and the appointing authority
12 or, if elected, the mayor or selectmen of the city or town of such
13 failure. If the failure to fix the valuation of any property at its
14 full and fair cash value is not remedied within one year after said
15 notice is given, the commissioner himself shall cause said
16 property to be properly assessed. He may contract with any firm
17 for this purpose and the entire costs of said assessment shall be
18 borne by the city or town. The commissioner shall also cause
19 any assessor who fails to assess the property within his city or
20 town at full and fair cash value to be prosecuted before the
21 commission. If the commission determines that said assessor
22 willfully failed to properly assess the property within this
23 community after he received written notice under this section
24 from the commissioner, said assessor shall pay to the

25 commonwealth a fine of not less than two nor more than ten
26 thousand dollars, said fine to be determined by the commission.
27 For the purpose of this section substantially below fair cash
28 value is defined as seventy-five percent or less.