

HOUSE No. 440

By Mr. Collins of Andover, petition of the Association of Massachusetts Assessors for legislation to provide state reimbursement to towns on account of tax exemptions to veterans. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty.

AN ACT PROVIDING REIMBURSEMENT TO TOWNS ON ACCOUNT OF TAX EXEMPTIONS TO VETERANS.

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 58 of the General Laws, as
2 amended, is hereby further amended by inserting
3 after section 10 the following sections: —

4 *Section 11.* The commissioner, from the returns
5 made by assessors under section eighty-five of chapter
6 fifty-nine, or otherwise, shall determine the amount of
7 taxes exempted by each town under clause twenty-
8 second of section five of said chapter. He shall forth-
9 with give written notice by mail or at their office to
10 the assessors of each town thereby affected of the
11 amount determined for such town, and they may
12 within ten days after the date of notice appeal from
13 his determination to the appellate tax board.

14 *Section 12.* The commissioner, at the expiration of
15 ten days after notice under section eleven, or upon

16 being informed of the decision of the appellate tax
17 board, if an appeal is taken, shall certify to the state
18 treasurer the amount determined by the commissioner,
19 or in case of appeal the amount determined by the
20 appellate tax board, and the treasurer shall thereupon
21 allow or pay over to each town as to which certifica-
22 tion is made the amount so certified.

1 SECTION 2. Chapter 59 of the General Laws, as
2 amended, is hereby further amended by inserting
3 after section 84 the following section:—

4 *Section 85.* Assessors shall annually, on or before
5 July first, make a return to the commissioner, in such
6 form as he may prescribe, of the value of property
7 exempted from taxation under clause twenty-second
8 of section five, together with the amount of taxes
9 which would have been assessed on such property but
10 for said exemption.