

**Chap.216** AN ACT FURTHER TO REDUCE JAIL DETENTION CARE OF CERTAIN JUVENILE OFFENDERS.

*Be it enacted, etc., as follows:*

G. L. 119, § 67,  
etc., amended.

Section sixty-seven of chapter one hundred and nineteen of the General Laws, as amended by chapter two hundred and twenty-one of the acts of nineteen hundred and twenty-seven, is hereby further amended by inserting after the word "to" in the second line of the second paragraph the words: — the department with its consent or to, — so that said paragraph will read as follows: — A child fourteen years of age or over so held, if unable to furnish bail shall be so committed to the department with its consent or to a probation officer unless the court on immediate inquiry shall be of opinion that, if so committed, such child will not appear at such examination or trial, in which case said child may be committed to jail.

*Approved April 16, 1931.*

Commitment  
of children  
held for ex-  
amination  
or trial.

May be com-  
mitted to  
jail in cer-  
tain cases.

**Chap.217** AN ACT INSURING PRIVACY OF HEARINGS IN JUVENILE COURT SESSIONS.

*Be it enacted, etc., as follows:*

G. L. 119, § 65,  
amended.

Chapter one hundred and nineteen of the General Laws is hereby amended by striking out section sixty-five and inserting in place thereof the following: — *Section 65.* Courts shall designate suitable times for the hearing of cases of children under seventeen years of age, which shall be called the juvenile session, for which a separate docket and record shall be kept. Said session shall be separate from that for the trial of criminal cases, shall not, except as otherwise expressly provided, be held in conjunction with other business of the court, and shall be held in rooms not used for criminal trials; and in places where no separate juvenile court room is provided, hearings, so far as possible, shall be held in chambers. No minor shall be allowed to be present at any such hearing unless his presence is necessary, either as a party or as a witness; and the court shall exclude the general public from the room, admitting only such persons as may have a direct interest in the case.

*Approved April 16, 1931.*

Privacy of  
hearings in  
juvenile court  
sessions.

**Chap.218** AN ACT REGULATING APPEALS TO THE SUPREME JUDICIAL COURT FROM DECISIONS OF THE BOARD OF TAX APPEALS.

Emergency  
preamble.

*Whereas,* The deferred operation of this act would prevent its application to pending cases, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*Be it enacted, etc., as follows:*

G. L. 58A,  
§ 13, amended.

SECTION 1. Chapter fifty-eight A of the General Laws, inserted by section one of chapter four hundred and sixteen of the acts of nineteen hundred and thirty, is hereby amended

by striking out section thirteen and inserting in place thereof the following: — *Section 13.* The board shall make findings of fact and a decision in each case before it, and report thereon, in writing, except that the findings of fact and report thereon may be omitted in case of a decision dismissing any proceeding upon motion of the appellant. Such report may, in the discretion of the board, contain an opinion in writing, in addition to the findings of fact and decision. All reports, findings and opinions of the board and all evidence received by the board, including a transcript of the stenographic record of the proceedings, shall be open to the inspection of the public; except that the originals of books, documents, records, models, diagrams and other exhibits introduced in evidence before the board may be withdrawn from the custody of the board in such manner and upon such terms as the board may in its discretion prescribe. The decision of the board shall be final as to findings of fact. From any decision of the board upon an appeal from a decision or determination of the commissioner, or of a board of assessors, except decisions of the board under sections twenty-five and twenty-six of chapter sixty-five, an appeal as to matters of law may be taken to the supreme judicial court by either party to the proceedings before the board. A claim of appeal shall be filed with the clerk of the board within twenty days after the date of the decision of the board; and within twenty days thereafter, or within such further time as the board may allow, the appealing party shall enter the appeal in said court, in the county where either party lives or has his usual place of business, or in Suffolk county, and shall file with the clerk of said court a copy of the record before the board, shall serve by registered mail upon the adverse party a copy of the claim of appeal and a notice that he has entered said appeal and shall file an affidavit of such service with said clerk. The record in such an appeal shall include copies of the following: — the tax returns and lists, if any, filed by the taxpayer, so far as material to the controversy, the original assessment or other original determination in issue, so far as material, the request for abatement or other petition filed with the commissioner or with the board of assessors and the decision or determination thereon, the petition upon appeal to the board, the answer to the petition and other pleadings, if any, filed with the board, the report and findings of the board including any opinions filed, all requests for rulings of law and findings of fact and the disposition of each by the board, the claim of appeal to the supreme judicial court and such portion of the stenographic transcript of the evidence before the board as may be necessary for the consideration of any question of law raised before the board, which it is alleged that the board has erroneously decided. Each claim of appeal shall set out separately and particularly each error of law asserted to have been made by the board, with precise references to the portions and particu-

Board of tax appeals to make report of findings of fact and decision.

To be open to public inspection.

Decision final as to findings of fact.

Appeal as to matters of law may be taken to supreme judicial court.

Claim of appeal to be filed within certain time, etc.

What record in appeal shall include.

Each error of law to be set out separately, etc.

lars of the proceedings before the board in which it is alleged that error of law occurred. Upon the entry of the appeal it shall be heard and determined by the full court. Within ten days from the entry of the appeal in the supreme judicial court the appealing party shall give the clerk of said court an order in writing to print the record filed with him and the affidavit of service for transmission to the full court, and, thereupon, in the manner provided in the second paragraph of section one hundred and thirty-five of chapter two hundred and thirty-one for carrying questions of law to the full court, the expense shall be estimated, notified to and paid by the appealing party, said record shall be printed and, together with any original papers, transmitted to the full court, and said appeal shall be entered on the docket of the full court. The court shall not consider any issue of law which does not appear to have been raised in the proceedings before the board. The court upon determination of the appeal may make such order as such determination may require including an order for costs. Upon the entry of such order, with or without an order for costs, a copy thereof shall be transmitted by the clerk of said court to the clerk of said board. If the order grants an abatement of a tax assessed by the commissioner or by the board of assessors of a town and the tax has been paid, the amount abated with interest at the rate of six per cent per annum from the time when the tax was paid, and, if costs are ordered against the commissioner or against a board of assessors, the amount thereof, shall be paid to the taxpayer by the state treasurer or by the town treasurer, as the case may be, and, if unpaid in the latter case, execution therefor may issue against the town as in actions at law. If costs are ordered against a taxpayer execution shall issue therefor. The appeal to the supreme judicial court under this section shall be the exclusive method of reviewing any action of the board, except action under sections twenty-five and twenty-six of chapter sixty-five. For want of prosecution of an appeal in accordance with the provisions of this section the board, or, if the appeal has been entered in the supreme judicial court a justice of that court, may dismiss the appeal. Upon dismissal of an appeal the decision of the board shall thereupon have full force and effect.

SECTION 2. This act shall apply to all pending cases before the board of tax appeals. It shall not however be construed to deprive any taxpayer of a previously vested right to relief but shall be deemed only to alter the remedy for excessive or illegal taxation heretofore existing.

*Approved April 17, 1931.*

Hearing and determination by full court.  
Record to be printed.

Expense to be paid by appealing party.

Court order, etc.

Abatement of tax, etc.

Appeal to supreme judicial court to be exclusive method of reviewing action of board, except, etc.

Dismissal of appeal.

Applicable to pending cases.  
Taxpayers not to be deprived of a previously vested right to relief.