

By Mr. Curtiss of Sheffield, petition of Sidney Q. Curtiss, Alan D. Sisitsky and Joseph S. Scelsi that provision be made for the abatement of certain taxes on property damaged by the floods of March in the current year. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE ABATEMENT OF CERTAIN TAXES ON PROPERTY DAMAGED BY THE FLOODS OF MARCH, NINETEEN HUNDRED AND SEVENTY-SEVEN.

1 *Whereas*, The deferred operation of this act would tend to defeat
2 its purpose, which is to provide immediately for the relief of the
3 disaster caused by the floods resulting from the rains of March,
4 nineteen hundred and seventy-seven, therefore it is hereby declared
5 to be an emergency law, necessary for the immediate preservation
6 of the public health, safety and convenience.

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. The board of assessors in each city or town
2 affected by the floods of March, nineteen hundred and seventy-
3 seven, may, on application for abatement in respect to the tax on
4 real estate and personal property for the years nineteen hundred
5 and seventy-seven and nineteen hundred and seventy-eight filed in
6 compliance with the provisions of section fifty-nine of chapter
7 fifty-nine of the General Laws, grant an abatement of such tax, or
8 that portion thereof which relates to the assessment on land and
9 buildings or on personal property thereon which, in the opinion of
10 the assessors, will provide an equitable adjustment for losses to
11 such land and buildings or on personal property arising out of
12 repairs required or damages sustained by virtue of the floods; or
13 the assessors may request the state tax commission under the
14 provisions of section eight of chapter fifty-eight of the General
15 Laws to give authority to abate in whole or in part that portion of
16 the tax on property wholly or partially destroyed which relates to
17 the tax on such real estate and buildings or on personal property

18 thereon, and which tax may be or has been levied against those
19 who were the owners of record of property on January first,
20 nineteen hundred and seventy-seven or subsequent owners who
21 have assumed a part of the tax, as in their opinion provides an
22 equitable adjustment. Notwithstanding any other provisions of
23 law, application for abatement under this act shall be filed before
24 October first, nineteen hundred and seventy-seven.

1 SECTION 2. In the event a board of assessors grants
2 abatements under the authority of section one of this act in respect
3 to applications for abatement filed under the provisions of section
4 fifty-nine of chapter fifty-nine of the General Laws, or is
5 authorized to make abatements of the taxes levied in accordance
6 with the provisions of section eight of chapter fifty-eight of the
7 General Laws, the commonwealth shall, with the approval of the
8 state tax commission, reimburse the municipalities for the
9 abatements provided in this act from funds appropriated therefor.

1 SECTION 3. For the purposes of this act the state tax
2 commission may expend such sums as may be appropriated
3 therefor but not to exceed the sum of one hundred thousand
4 dollars.