

HOUSE No. 468.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, May 3, 1888.

The Committee on Taxation, who were instructed to inquire into the expediency of ascertaining what changes, if any, are necessary in the present law in relation to the assessment and collection of taxes, report in part, the accompanying Bill.

For the Committee,

WM. HOWE BURNHAM.

Commonwealth of Massachusetts.

in the Year One Thousand Eight Hundred and Eighty-eight.

AN ACT

Concerning the Assessment of Taxes in Certain Cases.

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 eighty-five of the acts of
2 the year eighteen hundred and eighty-six is
3 hereby amended to read as follows: When the
4 assessors of any city or town, after their rate of
5 taxation has been declared, and whether before
6 or after their warrant has been committed to the
7 collector, discover that the real or personal estate
8 of any person, to an amount not less than one
9 hundred dollars and liable to taxation, has been
10 omitted from the last annual assessment of taxes
11 in such city or town, said assessors shall, between
12 the fifteenth and twentieth days of December
13 next ensuing, proceed to assess such person for
14 such estate in like manner as he should have been
15 assessed in such last annual assessment. The taxes

16 so assessed shall be entered in the tax list of the
17 collector of the city or town, and he shall collect
18 and pay over the same in the manner specified in
19 his warrant.

1 SECT. 2. No tax shall be invalidated for the
2 reason that in consequence of the provisions of
3 this act the whole amount of the taxes assessed
4 in a city or town exceed the amount authorized
5 by law to be raised.

1 SECT. 3. This act shall take effect upon its
2 passage.

