

# HOUSE....No. 321.

[EXTRA SESSION.]

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## Commonwealth of Massachusetts.

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HOUSE OF REPRESENTATIVES, December 19, 1859.

The Committee on the Judiciary, who were instructed by an Order of the 7th instant, to inquire "whether town or county property is exempted from taxation by existing laws,"

### R E P O R T

as follows :—

Property of towns and counties is not by any express provision of law exempted from taxation. This, in terms, answers the inquiry embraced in the Order. The object probably sought however, is, to ascertain whether by any construction of the law, property above mentioned is liable to be taxed.

All property intended for public uses, including public easements and works necessarily incident thereto, such as court houses, jails, churches, town houses, school-houses, roads, bridges, and generally buildings or other property appropriated to such uses, are exempt from tax. Such, we think, is the rule established by uniform practice and the decisions of the Supreme Court.

The taxing of property belonging to a town and situated within its limits, by the town itself, does not appear to be compatible with any necessary or reasonable requirements, but when the property of a county or town, not appropriated to public use or easement, is situated in any town other than the town owning it, there seems to be no reason why the latter town should not have power to assess taxes upon it, and for that purpose we believe the existing laws are sufficiently ample to authorize such assessment.

As no action is proposed by the Order, the Committee ask to be discharged from the further consideration thereof.

For the Committee,

I. SUMMER.

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HOUSE OF REPRESENTATIVES, December 19, 1859.

Accepted.

WILLIAM STOWE, *Clerk.*