

HOUSE No. 16

Accompanying the sixth recommendation of the Commissioner of Corporations and Taxation (House, No. 10). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Six.

An Act relative to the Assessment of Certain Taxes and to the Distribution of Certain Other Taxes.

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. Section twenty of chapter fifty-nine
2 of the General Laws, as last amended by chapter two
3 hundred and fifty-four of the acts of nineteen hun-
4 dred and thirty-three, is hereby further amended by
5 striking out at the end thereof the words "in such
6 amounts as may be estimated by the commissioner",
7 — so as to read as follows:— *Section 20.* When a
8 state tax is to be assessed, or an assessment is re-
9 quired to reimburse the commonwealth under sec-
10 tion forty-one of chapter forty-four, for expenses in-
11 curred under sections thirty-five to forty, inclusive,
12 of said chapter, the state treasurer shall send by mail
13 to the assessors of the several towns his warrants for
14 the assessment thereof.

1 SECTION 2. Section twenty-one of said chapter
2 fifty-nine is further amended by striking out said

3 section and inserting in place thereof the following:—
4 *Section 21.* The assessors shall assess state taxes,
5 including all lawful assessments by the commonwealth
6 for which they receive warrants under the preceding
7 section and county taxes duly certified to them. If
8 at the time of fixing the tax rate in any current year
9 the warrant for the state tax for such year has not
10 been received or the county tax for such year has not
11 been certified, the assessors may nevertheless fix the
12 tax rate for the year and shall in such event assess
13 in the current year such state and county taxes as
14 estimated in advance by the commissioner, who shall
15 notify the assessors of his estimates on or before
16 March first of such year. Any balance of such state
17 or county taxes not so assessed in the current year
18 by reason of underestimate by the commissioner shall
19 be assessed in the next subsequent year and any ex-
20 cess assessed in the current year by reason of over-
21 estimate by him shall be deducted in determining
22 the amount to be assessed in the next subsequent
23 year. The assessors shall also assess town taxes voted
24 by their respective towns and all taxes duly voted
25 and certified by fire, water, light and improvement
26 districts therein. Such district taxes shall be sub-
27 ject to the law relative to the assessment and collec-
28 tion of town taxes, so far as applicable. Except as
29 otherwise provided all taxes shall be assessed as of
30 January first.

1 SECTION 3. Chapter fifty-eight of the General
2 Laws, as last amended by chapter three hundred and
3 twenty-two of the acts of nineteen hundred and
4 thirty-five, is hereby further amended by inserting
5 after section twenty the following new section:—

6 *Section 20A.* If at the time any tax is distribut-
7 able to any city or town pursuant to the provisions
8 of sections eighteen and twenty any sum is due to
9 the commonwealth from such city or town, such sum
10 may be deducted by the state treasurer from the
11 amount so distributable, and applied to payment of
12 the sum so due to the commonwealth.

The first part of the book is devoted to a general
 description of the country and its resources. It
 is followed by a detailed account of the
 various tribes and their customs. The author
 then describes the different parts of the
 country and the various rivers and lakes.
 The book is written in a simple and
 plain style, and is well adapted for
 the use of students and travellers.