

HOUSE No. 3078

By Mr. Carey of Revere, petition of Raymond E. Carey that boards of assessors in cities and towns be given exclusive jurisdiction in the making of valuations of all real and personal estate subject to an appeal to the Appellate Tax Board. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Two.

AN ACT GIVING ASSESSORS IN CITIES AND TOWNS EXCLUSIVE JURISDICTION OF TAXATION WITH THE EXCEPTION OF RIGHT OF APPEAL TO THE APPELLATE TAX BOARD.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding the provisions of section thirty-eight of
2 chapter fifty-nine of the General Laws, or of any other special
3 or general law to the contrary, the board of assessors of each city
4 and town shall have exclusive jurisdiction in making valuations
5 of all real and personal estate, subject to taxation therein, and
6 without regard to the fair cash value thereof; provided, how-
7 ever, that such valuation may be appealed to the appellate tax
8 board as provided in chapter fifty-eight A of the General Laws.

