

HOUSE No. 3014

EXTRA SESSION.

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, September 7, 1954.

The joint committee on Ways and Means, to whom was referred so much of the Governor's Address (Senate, No. 843) as relates to the alleviation of the financial burden imposed on cities, towns and counties by the nineteen hundred and fifty-four hurricane (Apps. B and C) and as relates to providing for the abatement of taxes on property affected by the hurricane of August thirty-first (App. D), report the accompanying bill (House, No. 3014).

For the committee,

NATHANIEL TILDEN.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT RELATIVE TO THE ALLEVIATION OF CERTAIN FINANCIAL BURDENS IMPOSED BY THE NINETEEN HUNDRED AND FIFTY-FOUR HURRICANE.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is to provide im-
3 mediately for the relief of the disaster caused by the
4 hurricane of August thirty-first, nineteen hundred and
5 fifty-four, therefore it is hereby declared to be an
6 emergency law, necessary for the immediate preserva-
7 tion of the public 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. To provide for the purposes of dis-
2 aster relief in the area stricken by the hurricane of
3 August thirty-first of the current year, as more clearly
4 specified hereinafter, the sum of twelve million dollars
5 is hereby made available for transfer by the commis-
6 sion on administration and finance, at its discretion,
7 for the following purposes: —

8 (1) To the director of civil defense such amounts
9 as may be necessary to provide for reimbursements
10 and other expenses authorized by section four of this
11 act;

12 (2) To the commissioner of corporations and taxa-
13 tion such amounts as may be necessary to provide for
14 reimbursements authorized by section seven of this
15 act;

16 (3) To reimburse the appropriation accounts avail-
17 able for the fiscal year nineteen hundred and fifty-five
18 of the several other state departments, boards and

19 commissions such amounts as, in the opinion of the
20 commission are necessary and have been expended
21 therefrom for purposes of disaster relief or repair of
22 hurricane damage, including the expense of the serv-
23 ices of national guard units duly called for service in
24 the stricken areas;

25 (4) To reimburse authorities of the commonwealth
26 established by special act for such amounts as in the
27 opinion of the commission are necessary and have
28 been expended for purposes of disaster relief or repair
29 of hurricane damage.

1 SECTION 2. Any unencumbered funds remaining
2 in the hands of the commission on June thirtieth, nine-
3 teen hundred and fifty-six, shall be available for the
4 payment of any principal and interest due thereafter
5 on bonds authorized by this act.

1 SECTION 3. To meet the expenditures necessary in
2 carrying out the provisions of this act, the state treas-
3 urer shall, upon request of the governor and council,
4 issue and sell at public or private sale bonds of the
5 commonwealth, registered or with interest coupons
6 attached, as he may deem best, to an amount to be
7 specified by the governor and council from time to
8 time, but not exceeding, in the aggregate, the sum of
9 twelve million dollars. All bonds issued by the com-
10 monwealth, as aforesaid, shall be designated on the
11 face, Hurricane Relief Loan, Act of 1954, and shall be
12 on the serial payment plan for such maximum term
13 of years, not exceeding ten years, the initial maturi-
14 ties of which shall be payable not later than one year
15 from their date of issue, as the governor may recom-
16 mend to the general court pursuant to section 3 of
17 Article LXII of the Amendments to the Constitution
18 of the commonwealth, the maturities thereof to be so
19 arranged that the amounts payable in the several
20 years other than the final year shall be as nearly equal
21 as in the opinion of the state treasurer it is practicable

22 to make them. Said bonds shall bear interest semi-
23 annually at such rate as the state treasurer, with the
24 approval of the governor, shall fix, but bonds shall be
25 payable not earlier than July first, nineteen hundred
26 and fifty-five, nor later than June thirtieth, nineteen
27 hundred and sixty-six.

1 SECTION 4. The commonwealth shall reimburse
2 subject to the approval of a board consisting of the
3 director of civil defense, the director of accounts of
4 the department of corporations and taxation and the
5 commissioner of administration, the political sub-
6 divisions of the commonwealth affected by the hurri-
7 cane of August thirty-first in the current year, annually
8 an amount equal to their obligations of repayment of
9 any indebtedness incurred under the provisions of
10 chapter six hundred and thirty-nine of the acts of
11 nineteen hundred and fifty, as amended, or incurred
12 under the provisions of clause (9) of section eight of
13 chapter forty-four of the General Laws as a result of
14 an emergency created by said hurricane, and shall
15 reimburse them for any expenditures from available
16 funds and from sums raised by taxation for the pur-
17 poses authorized under said chapter six hundred and
18 thirty-nine of the acts of nineteen hundred and fifty,
19 as amended, or authorized under the provisions of
20 section thirty-one of chapter forty-four of the General
21 Laws as a result of an emergency created by said
22 hurricane; provided, that the total amount to be
23 paid by the commonwealth for such purposes shall
24 not exceed twelve million dollars.

1 SECTION 5. The reimbursement provisions of sec-
2 tion four of this act shall be extended to cover reim-
3 bursements to the political subdivisions of the com-
4 monwealth annually in an amount necessary to cover
5 their obligations of repayment of principal and interest
6 of any indebtedness authorized by such political
7 subdivisions prior to the effective date of this act
8 without approval of the emergency finance board;

9 provided, such approval is obtained prior to such
10 reimbursement.

1 SECTION 6. The board of assessors in each city or
2 town affected by the hurricane which occurred on
3 August thirty-first in the current year may, on appli-
4 cation for abatement in respect to the tax on real
5 estate filed in compliance with the provisions of
6 section fifty-nine of chapter fifty-nine of the General
7 Laws, grant an abatement in such amount as in the
8 opinion of the assessors provides an equitable adjust-
9 ment of taxes on property wholly or partially de-
10 stroyed by said hurricane; provided, that such abate-
11 ment shall not exceed that portion of the tax which
12 relates to the assessment on buildings destroyed on
13 said real estate; or the assessors may request the
14 state tax commission under the provisions of section
15 eight of chapter fifty-eight of the General Laws to
16 give authority to abate in whole or in part the tax on
17 property wholly or partially so destroyed, which tax
18 may be or has been levied against those who were the
19 owners of record of property on January first, nineteen
20 hundred and fifty-four, or subsequent owners who
21 have assumed a part of the tax, as in their opinion
22 provides an equitable adjustment. Notwithstanding
23 any other provisions of law, applications for abate-
24 ment under this act shall be filed before January first,
25 nineteen hundred and fifty-five.

1 SECTION 7. In the event the board of assessors
2 grants abatements under the authority of section six
3 of this act in respect to applications for abatement
4 filed under the provisions of section fifty-nine of
5 chapter fifty-nine of the General Laws or are author-
6 ized to make abatements of the taxes levied in ac-
7 cordance with the provisions of section eight of chapter
8 fifty-eight of the General Laws, the commonwealth
9 shall, with the approval of the state tax commission,
10 reimburse the municipalities for the abatements pro-
11 vided in this act from funds appropriated therefor.

