

HOUSE No. 1403

By Mr. Brett of Boston, petition of James T. Brett for legislation to provide for the reassessment of certain properties. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Seven.

AN ACT PROVIDING FOR THE REASSESSMENT OF CERTAIN PROPERTIES.

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 77 of chapter 59 of the General Laws is hereby amended
2 by striking the first sentence and inserting in place thereof the
3 following sentence: —

4 Every assessment which is deemed by the assessor to be invalid
5 by reason of error or irregularity in the assessment and every tax
6 or exemption from taxes which results therefrom may be
7 reassessed to the just amount to which, on the estate on which,
8 and to the person to whom it ought at first to have been assessed,
9 whether such person has continued as an inhabitant of the town
10 or not.

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OF CONGRESS

THE HOUSE OF REPRESENTATIVES

IN SENATE, FEBRUARY 10, 1955

REPORT

OF THE

COMMISSIONERS

OF THE

GENERAL INVESTIGATION BOARD