

HOUSE No. 1090

By Mr. Nelson of Boston, petition of the Real Estate Owners and Tenants League for legislation relative to the findings and decisions of the Appellate Tax Board. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE FINDINGS OF 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 Section thirteen of chapter fifty-eight A of the
2 General Laws, as amended, is hereby further amended
3 by striking out the fifth sentence and inserting in
4 place thereof the following:—

5 The decision of the board which in equity and
6 good conscience determines, shall be final as to find-
7 ings of fact, and nothing in this chapter or chapter
8 fifty-nine of the General Laws, Tercentenary Edi-
9 tion, shall curtail or defeat the rights of the parties
10 on appeal to the board to such findings by the board,
11 on the ground of equity and good conscience.

