

Chap. 599. AN ACT PLACING THE POSITION OF TREE CLIMBER IN THE DEPARTMENT OF NATURAL RESOURCES UNDER THE CIVIL SERVICE LAW.

Be it enacted, etc., as follows:

Section 4 of chapter 31 of the General Laws is hereby amended by adding the following paragraph:—

Tree climbers employed by the department of natural resources.

Approved July 29, 1970.

Chap. 600. AN ACT LIMITING THE EXEMPTION FROM TAXATION OF CERTAIN REAL ESTATE OWNED BY AGRICULTURAL SOCIETIES.

Be it enacted, etc., as follows:

SECTION 1. Section 5 of chapter 59 of the General Laws is hereby amended by striking out clause Four, as appearing in the Tercentenary Edition, and inserting in place thereof the following two clauses:—

Four, That portion of the real estate and buildings of incorporated horticultural societies used for their offices, libraries and buildings.

Four A, Real and personal estate of incorporated agricultural societies, provided that if the whole or any part of any such real estate is used for other than agricultural exhibition purposes and if the society derives any income from such use, such real estate, or part, as the case may be, shall not be exempt.

SECTION 2. This act shall apply to taxes levied for the year nineteen hundred and seventy-one and subsequent years.

Approved July 29, 1970.

Chap. 601. AN ACT RELATIVE TO THE FILING OF APPLICATIONS FOR ABATEMENT WITH THE STATE TAX COMMISSION.

Be it enacted, etc., as follows:

SECTION 1. Section twenty-seven of chapter fifty-eight of the General Laws is hereby repealed.

SECTION 2. The last sentence of subsection (a) of section 18A of said chapter 58, as appearing in section 7 of chapter 546 of the acts of 1969, is hereby amended by striking out, in lines 4 and 5, the words "or under section twenty-seven of this chapter".

SECTION 3. Section 43 of chapter 62 of the General Laws is hereby amended by striking out the first paragraph, as appearing in section 1 of chapter 488 of the acts of 1964, and inserting in place thereof the following paragraph:—

Any person who is required to file a return under this chapter and who believes that he has been over-assessed or has over-paid any tax imposed by this chapter may apply in writing to the commission, on a form prescribed by it, for an abatement of any such over-assessment or over-payment at any time within three years from the last day for filing the return required by this chapter without regard to any extension of time, within one year from the date of any notice of additional tax due, or within one year from the date that the tax was paid, whichever occurs later. Any person who is not otherwise required

to file a return under this chapter and who has made an over-payment, under the provisions of chapter sixty-two B, may apply in writing to the commission, on a form prescribed by it, for the abatement of any such over-payment at any time within three years from the date that such over-payment was made. Any return or any amendment, correction or supplement thereto which indicates that an over-payment has been made of the tax due under the provisions of this chapter shall be considered an application to the commission for abatement of such over-payment on a form prescribed by it.

SECTION 4. The third paragraph of section 36 of chapter 63 of the General Laws, as appearing in chapter 613 of the acts of 1955, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:—If, upon investigation of the facts so reported, it appears that a lesser tax with respect to income was due the commonwealth than was paid or assessed, the excess shall be abated under the provisions of section fifty-one.

SECTION 5. Section 51 of said chapter 63 is hereby amended by striking out the first sentence, as appearing in section 1 of chapter 503 of the acts of 1958, and inserting in place thereof the following sentence:—If the tax shown on the return filed by any corporation pursuant to section thirty-five, thirty-six or forty is believed by it to be excessive, such corporation may apply to the commission for abatement thereof at any time within three years from the last day for filing such return, determined without regard to any extension of time, or within one year from the date that the tax was paid, whichever is later.

SECTION 6. Said section 51 of said chapter 63 is hereby further amended by striking out the third sentence, as so appearing, and inserting in place thereof the following sentence:—Any corporation aggrieved by the assessment of a tax under sections thirty to fifty, inclusive, may apply to the commission for an abatement thereof at any time within two years from the date upon which the notice of assessment was sent or within one year from the date that the tax was paid, whichever is later.

SECTION 7. The first paragraph of section 20 of chapter 64H of the General Laws, as appearing in section 1 of chapter 757 of the acts of 1967, is hereby amended by striking out the first two sentences and inserting in place thereof the following two sentences:—If the tax shown on the return filed by any person pursuant to this chapter is believed to be excessive or illegal, such person may apply in writing to the commission, upon a form approved by it, for an abatement thereof at any time within three years from the last day for filing such return, determined without regard to any extension of time, or within one year from the date that the tax was paid, whichever is later. Any person aggrieved by the assessment of any tax imposed by this chapter may apply in writing to the commission, upon a form approved by it, for an abatement thereof at any time within two years from the date upon which the notice of assessment was sent or within one year from the date that the tax was paid, whichever is later.

SECTION 8. The first paragraph of section 21 of chapter 64I of the General Laws, as appearing in section 2 of said chapter 757, is hereby

amended by striking out the first sentence and inserting in place thereof the following sentence:—If the tax shown on the return filed by any person pursuant to this chapter is believed to be excessive or illegal, such person may apply in writing to the commission, upon a form approved by it, for an abatement thereof at any time within three years from the last day for filing such return, determined without regard to any extension of time, or within one year from the date that the tax was paid, whichever is later.

SECTION 9. Said first paragraph of said section 21 of said chapter 64I is hereby further amended by striking out the third sentence, as so appearing, and inserting in place thereof the following sentence:—Any person aggrieved by the assessment of any tax imposed by this chapter may apply in writing to the commission, upon a form approved by it, for an abatement thereof at any time within two years after the date upon which the notice of assessment was sent or within one year from the date that the tax was paid, whichever is later.

SECTION 10. Section 4 of chapter 65A of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out, in lines 1 and 2, the words “provisions of section twenty-seven of chapter fifty-eight relative to the repayment of illegal taxes and all.”

SECTION 11. This act shall take effect on January the first, nineteen hundred and seventy-one and shall apply to applications for abatement filed on and after said date. *Approved July 29, 1970.*

Chap. 602. AN ACT AUTHORIZING A JUDGE OF PROBATE TO ORDER A POLICE OFFICER TO SERVE PROCESS IN PROBATE CONTEMPT PROCEEDINGS.

Be it enacted, etc., as follows:

Section 34A of chapter 215 of the General Laws is hereby amended by adding the following sentences:— Any judge of probate may, with the approval of the chief of police, through the office of said chief, order a police officer to make service of the citation or of a *capias* if, in his opinion, service by a police officer is necessary in order to promote the efficient enforcement of this section. The schedule of fees in section eight of chapter two hundred and sixty-two shall not apply to cost of service made pursuant to this section. *Approved July 29, 1970.*

Chap. 603. AN ACT RELATIVE TO THE AMOUNT OF RETIREMENT BENEFIT WHICH MAY BE PAID BY THE CHICOPEE POLICE MUTUAL AID ASSOCIATION, INC.

Be it enacted, etc., as follows:

Chicopee Police Mutual Aid Association, Inc., a corporation duly established by law, is hereby authorized, upon retirement from the police department of the city of Chicopee of any member in good standing, to pay to such member such sum, not exceeding one thousand dollars, as may be determined by vote of said corporation. Any amount paid in accordance with this provision shall reduce the death benefit otherwise available upon the death of such member.

Approved July 29, 1970.