

By Mr. Hays of Boston, petition of John S. Codman that assessors in cities and towns be authorized to impose a road toll upon land adjacent to public ways for the purpose of providing additional funds for the construction and maintenance of highways. Taxation. Jan. 12.

The Commonwealth of Massachusetts

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

An Act to provide Additional Funds for the Construction and Maintenance of Highways in Cities and Towns.

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. The assessors of each city and town,
2 annually, shall impose a road toll of one per cent of
3 the assessed value thereof, exclusive of all im-
4 provements, upon all land situated within a distance
5 of one mile from any state, county, city or town.

1 SECTION 2. The road toll so assessed shall be
2 committed to the collector of taxes and collected as
3 taxes are collected.

1 SECTION 3. The proceeds of said road toll shall
2 be used for the construction, reconstruction and
3 maintenance of highways in the respective cities
4 and towns.

1 SECTION 4. When any tract of land twenty-five
2 acres or less in area shall lie partly within and
3 partly without said distance of one mile from any
4 state, county, city or town highway, it shall be re-
5 garded as lying wholly within said distance for the
6 purpose of said road toll; but, when any tract of
7 more than twenty-five acres shall so lie, that portion
8 lying within said distance shall be subject to the
9 road toll, and that portion lying without said dis-
10 tance shall not be so subject.

1 SECTION 5. In assessing said road toll the as-
2 sessors shall disregard all additions and im-
3 provements brought about by the intervention or
4 exercise of human labor, or abstention from de-
5 struction, including structures, walls, drains, artifi-
6 cial fertility and orchard and forest trees; but shall
7 recognize, in general, the value of land as a founda-
8 tion for farms, homes, business, industrial land and
9 other human activities.

1 SECTION 6. This act shall take effect January
2 first, nineteen hundred and twenty-nine.

