

**TAX DOC. NO. 1, 1893. CHAPTER 11 OF THE
PUBLIC STATUTES, AND A COMPILATION OF
THE SUBSEQUENT ENACTMENTS REGULATING
TAXATION BY THE LOCAL ASSESSORS IN
MASSACHUSETTS, INCLUDING STATUTES AND
AMENDMENTS THEREOF RELATING TO THE
COLLECTION OF TAXES, PP. 1-184**

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TAX COMMISSIONER'S DEPARTMENT

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Chapter 11 of the Public Statutes,

AND A

COMPILATION OF THE SUBSEQUENT ENACTMENTS

REGULATING

TAXATION BY THE LOCAL ASSESSORS

IN

MASSACHUSETTS,

INCLUDING STATUTES AND AMENDMENTS THEREOF RELATING TO THE
COLLECTION OF TAXES.

PREPARED FOR THE USE OF ASSESSORS.

Pub. State., ch. 13, § 3.

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Commonwealth of Massachusetts.

TAX COMMISSIONER'S DEPARTMENT,
Boston, July 6, 1893.

To the Assessors of _____

GENTLEMEN:—The following Compilation of the laws of this Commonwealth, of general application in relation to the subject of the assessment and collection of taxes, has been prepared, and is printed and forwarded to the assessors of the various towns and cities of the Commonwealth, in compliance with the provisions of chapter 13 of the Public Statutes. The work is prefaced by the full text of chapter 11 of the Public Statutes exactly as passed, and also as modified by such direct amendments as have been subsequently made, including chapter 390 of the Acts of 1888 to amend and codify the statutes relating to the collection of taxes, with subsequent amendments. The Compilation which follows is intended to include all the changes, of the character above specified, in the Public Statutes, and the additions thereto, up to the present time, which are now in force; together with a few provisions relating to the duties of assessors, not strictly of the same class, but closely connected.

Yours respectfully,

CHAS. ENDICOTT,
Tax Commissioner.

LAWS REGULATING TAXATION.

[P. S., ch. 11.]

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89. Penalty for neglect.
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91. also of amount of assets and indebtedness of city or town.
92. also of number, etc., of steam boilers.
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PERSONS AND PROPERTY SUBJECT TO TAXATION.

SECTION 1. A poll-tax shall be assessed, in the manner hereinafter provided, on every male inhabitant of the commonwealth above the age of twenty years, whether a citizen of the United States or an alien, and upon every female citizen of the commonwealth who complies with the provisions of section nine of chapter six.

Persons subject to a poll-tax.
G. S. 11, § 1.
1879, 223, § 2.
7 Mass. 823.
4 Met. 181.
5 Met. 594.

[See Acts of 1893, ch. 417, §§ 16 to 22 inclusive, as to the duties of assessors in making assessments, street lists, posting, etc.]

Property subject to taxation.
G. S. 11, § 2.
4 Met. 564.
4 Cush. 12.
4 Gray, 500.

SECT. 2. All property, real and personal, of the inhabitants of this state, not expressly exempted by law, shall be subject to taxation as hereinafter provided.

16 Gray, 202. 6 Allen, 550. 101 Mass. 317. 106 Mass. 540.

Real estate.
G. S. 11, § 3.
22 Pick. 23.
10 Cush. 314.
101 Mass. 328.
180 Mass. 428.
149 Mass. 238.

SECT. 3. Real estate, for the purposes of taxation, shall include all lands within this state, and all buildings and other things erected on or affixed to the same.

102 Mass. 79. 116 Mass. 386. 125 Mass. 567.

Personal estate.
G. S. 11, § 4.
1866, 258, § 16.
1896, 196, 291, § 2.
1873, 354.
1881, 284, § 1.
1881, 304, § 6.
16 Pet. 435.
7 Wallace, 694.
6 Pick. 98.
16 Pick. 572.
4 Met. 181.
9 Met. 78, 190.
7 Cush. 600.
10 Cush. 128.
10 Allen, 100.
12 Allen, 309.
14 Allen, 359.
99 Mass. 151.
101 Mass. 333.
103 Mass. 544.
105 Mass. 525.
106 Mass. 540.
125 Mass. 587.
126 Mass. 132.
137 Mass. 111.
138 Mass. 414.
139 Mass. 559.

SECT. 4. Personal estate shall, for the purposes of taxation, include goods, chattels, money and effects, wherever they are, ships and vessels at home or abroad, except as provided in section eight, money at interest, and other debts due the persons to be taxed more than they are indebted or pay interest for, but not including in such debts [*due*] [or indebtedness, 1882, ch. 76] any loan on mortgage of real estate, taxable as real estate, except the excess of such loan above the assessed value of the mortgaged real estate, public stocks and securities ["bonds of all railroads including street railways," 1888, ch. 363], stocks in turnpikes, bridges, and moneyed corporations, within or without the state, the income from an annuity, from ships and vessels engaged in the foreign carrying trade within the meaning of section eight, and so much of the income from a profession, trade, or employment as exceeds the sum of two thousand dollars a year, and which has accrued to any person during the year ending on the first day of May of the year in which the tax is assessed, but no income shall be taxed which is derived from property subject to taxation: *provided*, that no taxes shall be assessed in any city or town for state, county, or town purposes upon the shares in the capital stock of a corporation organized or chartered in the commonwealth paying a tax on its corporate franchises, under the provisions of chapter thirteen, for any year in which it pays such tax, but such shares shall be taxable to the owners thereof for school district and parish purposes ["and this proviso shall apply to corporations mentioned in the forty-sixth section of said chapter thirteen." 1887, ch. 228].

138 Mass. 527.

Property and Persons Exempted from Taxation.

Property and polls exempted.
G. S. 11, § 6.
4 Met. 561.
8 Cush. 237.

SECT. 5. The following property and polls shall be exempted from taxation:—

4 Gray, 500. 1 Allen, 199. 12 Allen, 75. 116 Mass. 193. 7 Wallace, 16.

First, The property of the United States. G. S. 11, § 5, cl. 1.

Second, The property of the commonwealth, except real estate of which the commonwealth is in possession under a mortgage for condition broken.

Property of the United States.
of the commonwealth.
G. S. 11, § 5,
cl. 2.
1867, 101.
116 Mass. 193.

But in all cases where land belonging to the commonwealth, and which on the twenty-eighth day of March, in the year eighteen hundred and sixty-seven, was in the control of the commissioners of public lands, has been sold by any commissioners of the commonwealth, and agreements for deeds given, such land shall be free from taxation for the space of three years thereafter, unless previously built upon or otherwise improved by the purchasers or their assigns; and upon the expiration of three years from the date of such sale, such lands shall be taxable to the purchasers thereof or their assigns, in the same manner and to the same extent as if deeds of the same had been executed and delivered.

[Third, The personal property of literary, benevolent, charitable, and scientific institutions [and temperance societies, 1886, ch. 231] incorporated within this commonwealth, and the real estate belonging to such institutions [and societies, 1886, ch. 231] occupied by them or their officers for the purposes for which they were incorporated; but such real estate, when purchased by such a corporation with a view to removal thereto, shall not, prior to such removal, be exempt for a longer period than two years; and the real and personal estate of such corporations formed under general laws shall not be exempt in any case where part of the income or profits of their business is divided among their members or stockholders, or where any portion of such estate is used or appropriated for other than literary, educational, benevolent, charitable, scientific, or religious purposes.]

Property of certain institutions.
G. S. 11, § 5, cl. 3.
1874, 375, § 5.
1878, 214.
2 Cush. 811.
12 Cush. 54.
99 Mass. 599.
101 Mass. 519.
104 Mass. 470, 481.
115 Mass. 518.
114 Mass. 357.
116 Mass. 181, 188.
118 Mass. 164, 362.
120 Mass. 212.
142 Mass. 24.
146 Mass. 139.
155 Mass. 329.

By Stat. of 1886, ch. 158, this clause is amended to read as follows:

[“Third, The personal property of literary, benevolent, charitable and scientific institutions and temperance societies, incorporated within this commonwealth, and the real estate belonging to such institutions and societies occupied by them or their officers for the purposes for which they were incorporated; but such real estate when purchased by such a corporation with a view to removal thereto, shall not, prior to such removal, be exempt for a longer period than two years; but none of the real or personal estate of such corporations organized under general laws shall be exempt when any portion of the income or profits of the business of such corporations is divided among their members or stockholders or used or appropriated for other than literary, educational, benevolent, charitable, scientific or religious purposes.”]

The third clause of Sect. 5 was further amended by Stat. of 1889, Chap. 465, to read as follows:—

Third, The personal property of literary, benevolent, charitable and scientific institutions and temperance socie-