

Part I ADMINISTRATION OF THE
GOVERNMENT

Title IX TAXATION

Chapter ASSESSMENT OF LOCAL TAXES
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Section RECORDS OF ABATEMENTS
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Section 60. Every board of assessors shall record all abatements of taxes. The record of abatement of the whole or any part of any tax shall be signed by a majority of the board and shall show plainly the following details:

First, The name or title in which the tax stands assessed.

Second, The year in which the tax was assessed.

Third, The total amount of the tax.

Fourth, The date when the abatement was made.

[There is no Fifth.]

Sixth, The sum abated on personal estate.

Seventh, The sum abated on real estate.

Eighth, The total sum abated.

Ninth, In case of an abatement to put into effect a statutory exemption, exact reference to the statutory provision under which the exemption is granted.

The assessors shall forthwith upon making an abatement furnish the tax collector with a copy thereof.

The records which boards of assessors are required to keep pursuant to this section shall be kept, in the order in which such abatements of taxes are granted, in a book or set of books provided for the purpose and in such form as the commissioner may prescribe. Such book or books, or copies thereof, shall be open to public inspection. Every board of assessors shall at the request of any person furnish one or more copies of any record required by this section to be kept, upon the payment in advance of a fee approximating the cost of such copy or copies.

Applications for abatement or exemption under this chapter shall, except in proceedings before the county commissioners, the appellate tax board or a court of the commonwealth, be open only to the inspection of the assessors, the commissioner, the deputies, clerks and assistants of either the assessors or the commissioner and such other officials or designated private auditors of the commonwealth or of its political subdivisions as may have occasion to inspect such applications in the performance of their official, contractual or designated duties; provided, however, that nothing in this section shall prevent a person who submitted that information, or his designated representative, from inspecting or being provided a copy of the submission upon request. For purposes of this section, a designated private auditor shall be an individual, corporation or other legal entity proficient in auditing selected by the director of accounts or any city or town to perform an audit which includes the assessing department of a city or town under any legal authority, including an audit under sections forty or forty-two of chapter forty-four, or an investigation under section forty-six A of chapter forty-four.