

THE JOURNAL PRESS

2 COMMERCIAL STREET
PROVINCETOWN, MASSACHUSETTS
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CARL MURCHISON
EDITOR

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JOURNAL OF GENERAL PSYCHOLOGY
JOURNAL OF SOCIAL PSYCHOLOGY
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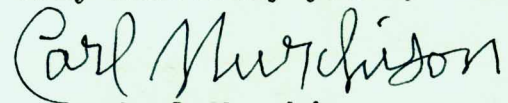
Mr. James Coyne, Town Manager
Town Hall
Provincetown, Massachusetts

Dear Mr. Coyne:

As you know, my home at 2 Commercial Street has recently burned down, destroying all of my home and all of my personal property. I would appreciate it very much if you could kindly arrange that I not be billed for property that does not exist, and that my tax bill be prorated for the months that it did exist. It would seem to me that this property existed for one-third of the year 1956, and that it should now be permanently removed from the tax rolls.

Of course this request does not apply to my land, to the two smaller buildings on my land, or to the personal property of the Journal Press.

Very sincerely yours,


Carl Murchison

Explained to Mr. Murchison that taxes are assessed for a day, rather than for a year, and anything in existence on January 1 is taxable.