

HOUSE No. 57

Accompanying the second recommendation of the State Board of Housing (House, No. 55). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Three.

AN ACT TO REMOVE THE LIMITATION ON THE AMOUNT WHICH A HOUSING AUTHORITY MAY AGREE TO PAY TO A CITY OR TOWN IN LIEU OF TAXES.

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 twenty-six W of chapter one hundred and
2 twenty-one of the General Laws, as inserted by chap-
3 ter four hundred and eighty-four of the acts of nine-
4 teen hundred and thirty-eight, is amended by striking
5 out the words "or agree with the housing authority
6 upon the amount of," in the eleventh and twelfth
7 lines thereof, and by adding at the end of the section
8 the words: — Such a city or town may however agree
9 with such a housing authority upon the payments to
10 be made to the city or town as herein provided or
11 such housing authority may make and such city or
12 town may accept such payments, the amount of which
13 shall not in either case be subject to the foregoing
14 limitation, — so as to read as follows:— *Section 26W.*
15 The real estate and tangible personal property of a

16 housing authority held in connection with a project
17 financed in whole or in part by the federal govern-
18 ment under the United States Housing Act of 1937
19 shall be deemed to be public property used for essen-
20 tial public and governmental purposes and shall be
21 exempt from taxation and from betterments and
22 special assessments; provided, that in lieu of such
23 taxes, betterments and special assessments, a city or
24 town in which a housing authority holds real estate
25 used or to be used in connection with such a project
26 may determine a sum to be paid to the city or town
27 annually in any year or period of years such sum to
28 be in any year not in excess of the amount that would
29 be levied at the current tax rate upon the average of
30 the assessed value of such real estate, including build-
31 ings and other structures, for the three years preced-
32 ing the acquisition thereof, the valuation of each year
33 being reduced by all abatements thereon, as compen-
34 sation for improvements, services and facilities, other
35 than gas, water and electricity, furnished by such
36 city or town for the benefit of such project. The last
37 paragraph of section six and all of section seven of
38 chapter fifty-nine shall, so far as apt, be applicable
39 to payments under this section. Such a city or town
40 may however agree with such a housing authority
41 upon the payments to be made to the city or town
42 as herein provided or such housing authority may
43 make and such city or town may accept such pay-
44 ments, the amount of which shall not in either case
45 be subject to the foregoing limitation.