

HOUSE No. 1372

By Mr. Capraro of Boston, petition of Charles W. Capraro for regulating the revaluation of certain property after the abatement of taxes assessed thereon. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Nine.

AN ACT REGULATING THE REVALUATION OF CERTAIN PROPERTY AFTER
THE ABATEMENT OF TAXES ASSESSED THEREON.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59 of the General Laws is hereby amended by insert-
- 2 ing after section 59 the following new section: —
- 3 *Section 59A.* No property, which has an assessed valuation
- 4 of twenty thousand dollars or less, on which an abatement has
- 5 been granted under the provisions of section fifty-nine, shall be
- 6 valued for an amount in excess of the abated valuation thereof
- 7 for a period of three years from the date of the granting of said
- 8 abatement unless within such time capital improvements have
- 9 been made to said property.

THE COMMISSIONERS OF THE GENERAL LAND OFFICE

IN ANSWER TO A QUESTION ASKED BY MR. GIBSON

ON THE 11TH MARCH 1954

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