

By Mr. Farnam, petition of Francis Andrew Walsh for legislation to provide that the assessed valuation of a dwelling for one, two or three families shall not exceed fifty per cent of its fair cash value. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Sixty.

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AN ACT PROVIDING THAT THE ASSESSED VALUATION OF A DWELLING FOR ONE, TWO OR THREE FAMILIES SHALL NOT EXCEED FIFTY PER CENT OF ITS FAIR CASH VALUATION.

*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  
2 striking out section 38, as appearing in the Tercentenary Edi-  
3 tion, and inserting the following section: — The assessors of  
4 each city and town shall at the time appointed therefor make  
5 a cash valuation of all the estate, real and personal, subject to  
6 taxation therein, provided, however, that the valuation of any  
7 single family, two family, or three family dwelling shall not  
8 be in excess of fifty per cent of its fair cash valuation. The  
9 assessors of each city may, in any year, divide the city into  
10 convenient assessment districts.

