

To accompany the petition of Gaspar G. Bacon that parsonages or rectories held by religious organizations be exempted from taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Seven.

An Act relative to the Exemption from Taxation of Parsonages or Rectories held by Religious Organizations.

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 five of chapter fifty-nine of the General
2 Laws is hereby amended in the eleventh para-
3 graph by adding at the end thereof the follow-
4 ing: — also the property held by any such
5 religious organization and used exclusively as a
6 parsonage or rectory, — so that said eleventh
7 paragraph will read as follows: — Eleventh,
8 Houses of religious worship owned by, or held
9 in trust for the use of, any religious organization,
10 and the pews and furniture; but the exemption
11 shall not extend to portions of such houses ap-
12 propriated for purposes other than religious wor-
13 ship or instruction; also the property held by
14 any such religious organization and used ex-
15 clusively as a parsonage or rectory.



