

# SENATE . . . . No. 92

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To accompany the petition of the Massachusetts Real Estate Owners, Inc., by Hannah M. Connors, secretary, and others, for a legislative amendment of the Constitution limiting the amount of taxes to be imposed, assessed or levied on real estate within the Commonwealth. Constitutional Law.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Thirty-Four.

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Proposal for a Legislative Amendment of the Constitution.

1 A joint session of the senate and house of repre-  
2 sentatives hereby declares it to be expedient to  
3 alter the Constitution by the adoption of the follow-  
4 ing Article of Amendment, to the end that it may  
5 become a part of the Constitution, if similarly  
6 agreed to in a joint session of the next general  
7 court and approved by the people at the state  
8 election next following.

### ARTICLE OF AMEMDMENT

10 Chapter one, section one is hereby amended by  
11 adding thereto the following article:—

12 *Article 5.* No real estate lying within the com-  
13 monwealth shall be subjected, in any event, in  
14 any one year, to taxes imposed, assessed or levied  
15 to a total tax imposition, assessment or levy in

16 excess of two per cent of the fair cash value at  
17 the time of the assessment. This shall be a  
18 limitation of the total of all taxes imposed, assessed  
19 or levied by all tax authorities within the common-  
20 wealth upon real estate lying within the common-  
21 wealth.