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By Mr. Petersen of Springfield (by request), petition of Joseph L. Richards and others for a legislative amendment of the Constitution limiting taxation on improvements of real estate. Constitutional Law.

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**The Commonwealth of Massachusetts**

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

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Proposal for a Legislative Amendment of the Constitution Limiting Taxation on Improvements of Real Estate.

1 A joint session of the Senate and House of Repre-  
2 sentatives hereby declares it to be expedient to alter  
3 the Constitution by the adoption of the following  
4 Article of Amendment, to the end that it may become  
5 a part of the Constitution, if similarly agreed to in a  
6 joint session of the next General Court and approved  
7 by the people at the state election next following:

8 ARTICLE OF AMENDMENT.

9 No taxes on realty improvements shall in any year  
10 be levied, assessed or collected in amounts greater re-  
11 spectively than two and one half per cent of the fair  
12 cash value thereof. Realty improvements for the pur-  
13 pose of taxation shall include all buildings, fences,  
14 walls, ditches, drains, pipes, aqueducts or other  
15 structures erected upon or in the land or waters within  
16 the commonwealth, all trees, shrubs, or crops and all  
17 value of the soil produced by clearing, tilling, draining,  
18 planting, cropping, fertilizing or other means of culti-  
19 vation.

THE CONSTITUTIONAL HISTORY OF THE UNITED STATES

BY JOHN F. CLARKE

Volume I. The Colonial Period

Part I. The Colonial Period

Chapter I. The Colonial Period