

By Mr. Pina of New Bedford, petition of Ronald A. Pina for the creation of a revenue policy commission and imposing a state tax on real and personal property and modifying real and personal property tax exemptions. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Six.

AN ACT IMPOSING A STATE TAX ON REAL AND PERSONAL PROPERTY, MODIFYING REAL AND PERSONAL PROPERTY TAX EXEMPTIONS AND ESTABLISHING A REVENUE POLICY COMMISSION.

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 1. The General Laws are hereby amended by
2 inserting after chapter 14 the following chapter:—

3 **CHAPTER 14A**

4 **THE REVENUE POLICY COMMISSION**

5 *Section 1.* There is hereby established a commission to be
6 known as the revenue policy commission. The revenue policy
7 commission shall be composed of seven members: the governor,
8 the president and the minority leader of the Senate, and the
9 speaker and the minority leader of the House of Represent-
10 atives, *ex officio*, or their designees, and two additional
11 members chosen by the first five, one the mayor of a city and the
12 other the chairman of the board of selectmen of a town. The two
13 members of the commission chosen by the five *ex officio*
14 members shall not be members of the same political party.

15 Members of the commission serving by election of the five *ex*
16 *officio* members shall continue as members of the commission
17 for a term of two years, and may be re-elected for one additional
18 term. Any person elected to fill a vacancy may serve the
19 unexpired term plus two full terms.

20 No member of the commission shall be entitled to compensa-
21 tion for his services as a member, but a member shall be entitled
22 to reimbursement for all necessary expenses incurred in
23 connection with the performance of his duties as a member.

24 *Section 2.* The powers and duties of the revenue policy
25 commission are as follows: —

26 (a) To carry on a continuing program of research in revenue
27 needs and production;

28 (b) To require submission of information by state agencies,
29 and cities and towns according to standardized reporting
30 systems, in pursuance of the objective of subsection (a) of this
31 section;

32 (c) To compile a listing of all of the revenues received by the
33 commonwealth for the fiscal year nineteen hundred and seventy-
34 five. The revenue policy commission shall classify the revenues
35 received into the following six categories of revenue sources:
36 property taxes, personal income taxes, consumer and transac-
37 tion taxes, business taxes, miscellaneous taxes, and nontax
38 revenues. The revenues in these six categories, shall constitute,
39 when added together, one hundred percent of the total revenues
40 received by the commonwealth in that fiscal year. The
41 commission shall specify the percentage of the total revenues
42 that was received from each source. The commission shall also
43 specify which of the taxes levied by the state or local
44 governments would comprise each of the above categories of
45 revenue sources and the proportionate contribution to be made
46 by each tax to the total for each category.

47 The category entitled "property taxes" shall consist only of
48 those taxes imposed under chapters fifty-nine and fifty-nine A of
49 the General Laws.

50 This compilation process will be known as the revenue
51 structure of the commonwealth.

52 (d) To make annual recommendations to the General Court
53 with regard to any suggested change in the total revenues to be
54 raised in the ensuing fiscal year, the percentage of total revenues
55 to be obtained from each category of revenue sources and the
56 percentage from each individual source within each category.
57 The General Court will approve or modify the commission's

58 suggestions by appropriate legislation if necessary. Such
59 approval or modification will become the revenue structure for
60 the ensuing fiscal year. If the General Court takes no action on
61 the recommendations of the commission, the revenue structure
62 of the present fiscal year will remain in effect for the ensuing
63 fiscal year.

64 (e) To make necessary changes in rates of taxes for the
65 ensuing fiscal year, in order to conform to the pre-established
66 revenue structure, which changes will be submitted to the
67 General Court and will have the force of law unless disapproved
68 by both the Senate and the House of Representatives acting
69 separately within thirty days after the convening of the General
70 Court;

71 (f) To certify the amounts to be appropriated from the general
72 fund as a transfer to the local aid fund, as set forth in chapter
73 twenty-nine, section two D of the General Laws;

74 (g) To certify the amounts to be received by each city or town
75 under the local aid distribution formula, established in chapter
76 fifty-eight, section eighteen A of the General Laws.

77 *Section 3.* The revenue policy commission shall make such
78 rules and regulations for the administration and enforcement of
79 this section as it may deem necessary.

80 *Section 4.* The revenue policy commission is authorized to
81 appoint officers, agents and employees; to prescribe their duties
82 and to fix compensation, within limitations provided by law.

1 SECTION 2. Section sixteen of chapter fifty-eight of the
2 General Laws, as appearing in the Tercentenary Edition is
3 hereby repealed. Inserted in place thereof shall be the following
4 section:—

5 *Section 16.* In every year not later than August first, the
6 commissioner shall deliver to the state treasurer a statement as
7 to the value of land owned by the commonwealth for the
8 purposes named in section thirteen in each town.

1 SECTION 3. Section seventeen of chapter fifty-eight of the
2 General Laws, as appearing in the Tercentenary Edition is
3 hereby repealed.

1 SECTION 4. Section 2 of chapter 59 of the General Laws, as
2 most recently amended by section 1 of chapter 459 of the acts of
3 1954 is hereby amended by inserting at the end of the section the
4 following sentences: — Taxes on property raised pursuant to this
5 chapter shall be distributed from the local aid fund only to be
6 used for services to property by the local government. Such
7 services shall include, but not be limited to, fire and police
8 protection provided by the local government.

1 SECTION 5. Clause Second of section 5 of chapter 59 of the
2 General Laws, as most recently amended by section 2 of chapter
3 667 of the acts of 1951 is hereby amended by striking out the
4 first six words of said clause and inserting in place thereof the
5 following words: — Second, real property of the commonwealth,
except land,

1 SECTION 6. Clause Third (c) of section 5 of chapter 59 of
2 the General Laws, as most recently amended by section 1 of
3 chapter 219 of the acts of 1970 is hereby amended by striking
4 out the first four words of said clause (c) and inserting in place
5 thereof the following words: — (c) Real or personal property,
6 except land.

1 SECTION 7. Clause Third (d) of section 5 of chapter 59 of
2 the General Laws, as most recently amended by section one of
3 chapter two hundred and nineteen of the acts of nineteen
4 hundred and seventy is hereby repealed. Inserted in place thereof
5 shall be the following paragraph: —

6 (d) Real estate, except land, acquired after May fourth,
7 nineteen hundred and eleven, by any association or private
8 corporation formed or incorporated for the care of the insane,
9 shall not be exempt under paragraph (c) unless the city council
10 of the city, or the inhabitants of the town, in which it is situated,
11 have by vote lawfully taken consented to the acquisition of such
12 real estate, to be so exempt; nor shall real estate of a trust,
13 except land, coming within the foregoing description of a
14 charitable organization, if occupied or used wholly or partly as
15 or for an insane asylum, insane hospital, or institution for the

16 insane, or principally for the treatment of mental diseases or
17 mental disorders, be exempt under paragraph (c) unless the city
18 council of the city, or the inhabitants of the town, in which it is
19 situated, have by vote lawfully taken consented to such
20 exemption.

1 SECTION 8. Clause Fourth of section five of chapter fifty-
2 nine of the General Laws, as most recently amended by section
3 one of chapter six hundred of the acts of nineteen hundred and
4 seventy is hereby repealed. Inserted in place thereof shall be the
5 following clause:—

6 Fourth. The offices, libraries and buildings of incorporated
7 horticultural societies.

1 SECTION 9. Said section 5 of said chapter 59 is hereby
2 further amended by striking out clause Fourth A, inserted by
3 section 1 of chapter 600 of the acts of 1970, and inserting in
4 place thereof the following clause:—

5 Fourth A. Real and personal property, except land, of
6 incorporated agricultural societies, provided that if the whole or
7 any part of any such property is used for other than agricultural
8 exhibition purposes and if the society derives any income from
9 such use, such property, or part, as the case may be, shall not be
10 exempt.

1 SECTION 10. Clause Fifth of section 5 of chapter 59 of the
2 General Laws as appearing in the Tercentenary Edition is hereby
3 amended by striking out the first six words of said clause and
4 inserting in place thereof the following words:— Fifth. The real
5 and personal property, except land,

1 SECTION 11. Clause Sixth of section 5 of chapter 59 of the
2 General Laws as appearing in the Tercentenary Edition is hereby
3 amended by striking out the first three words of said clause and
4 inserting in place thereof the following words:— Sixth. Real
5 property, except land,

1 SECTION 12. Clause Ninth of section five of chapter fifty-
2 nine of the General Laws as appearing in the Tercentenary

3 Edition is hereby repealed. Inserted in place thereof shall be the
4 following clause: —

5 Ninth. Real or personal property, except land, of any annuity,
6 pension or endowment association exempted by section forty-
7 one of said chapter.

1 SECTION 13. Clause Fourteenth of section five of chapter
2 fifty-nine of the General Laws as appearing in the Tercentenary
3 Edition is hereby repealed. Inserted in place thereof shall be the
4 following clause: —

5 Fourteenth. Any real or personal property, except land, of a
6 water company whose charter exempts such property from
7 taxation, but not of any other water company unless exempted
8 by clause sixteenth.

1 SECTION 14. Clause Seventeenth of section five of chapter
2 fifty-nine of the General Laws, as most recently amended by
3 section one of chapter six hundred and ninety-six of the acts of
4 nineteen hundred and seventy-three, is hereby repealed.

1 SECTION 15. Clause Twenty-second of section five of
2 chapter fifty-nine of the General Laws, as most recently
3 amended by section two of chapter eight hundred and thirty-one
4 of the acts of nineteen hundred and seventy-three, is hereby
5 repealed.

1 SECTION 16. Clause Twenty-second A of section five of
2 chapter fifty-nine of the General Laws, as most recently
3 amended by section five of chapter eleven hundred and ten of
4 the acts of nineteen hundred and seventy-one, is hereby
5 repealed.

1 SECTION 17. Clause Twenty-second B of section five of
2 chapter fifty-nine of the General Laws, as most recently
3 amended by section six of chapter eleven hundred and ten of the
4 acts of nineteen hundred and seventy, is hereby repealed.

1 SECTION 18. Clause Twenty-second C of section five of
2 chapter fifty-nine of the General Laws, as most recently

3 amended by section seven of chapter eleven hundred and ten of
4 the acts of nineteen hundred and seventy-one, is hereby
5 repealed.

1 SECTION 19. Clause Twenty-second D of section five of
2 chapter fifty-nine of the General Laws, as most recently
3 amended by section eight of chapter eleven hundred and ten of
4 the acts of nineteen hundred and seventy-one, is hereby
5 repealed.

1 SECTION 20. Said section 5 of said chapter 59 is hereby
2 further amended by repealing clause Twenty-second E, inserted
3 by section 3 of chapter 831 of the acts of 1973.

1 SECTION 21. Clause Thirty-seventh of section five of
2 chapter fifty-nine of the General Laws, as most recently
3 amended by section one of chapter one hundred and seventy-
4 nine of the acts of nineteen hundred and seventy, is hereby
5 repealed.

1 SECTION 22. Said section 5 of said chapter 59 is hereby
2 further amended by repealing clause Fortieth, inserted by
3 chapter 345 of the acts of 1963.

1 SECTION 23. Clause Forty-first of section five of chapter
2 fifty-nine of the General Laws, as most recently amended by
3 section one of chapter one thousand and sixty-nine of the acts of
4 nineteen hundred and seventy-one, is hereby repealed.

1 SECTION 24. Clause Forty-second of section five of chapter
2 fifty-nine of the General Laws, as most recently amended by
3 section nine of chapter eleven hundred and ten of the acts of
4 nineteen hundred and seventy-one, is hereby repealed.

1 SECTION 25. Clause Forty-third of section five of chapter
2 fifty-nine of the General Laws, as most recently amended by
3 section ten of chapter eleven hundred and ten of the acts of
4 nineteen hundred and seventy-one, is hereby repealed.

1 SECTION 26. Clause Forty-fourth of section five of chapter
2 fifty-nine of the General Laws, as most recently amended by
3 section one of chapter six hundred and seventy-one of the acts
4 of nineteen hundred and seventy-three, is hereby repealed.
5 Inserted in its place shall be the following clause: —

6 Forty-fourth. Any device, appliance, machinery, equipment or
7 other tangible personal property, not to include a structure or
8 building, which is constructed, installed or placed in operation,
9 in whole or in part, for the purpose of eliminating industrial
10 waste or reducing such waste to a level of toxicity that is not
11 injurious to fish, fowl, animal life or aquatic vegetation and
12 thereby abating or preventing the pollution of the waters of the
13 commonwealth. This exemption shall apply to facilities for the
14 treatment, neutralization or stabilization of industrial waste
15 from a point immediately preceding the point of such treatment,
16 neutralization or stabilization to the point of disposal, including
17 the necessary pumping and transmitting facilities, but excluding
18 such facilities installed for the primary purpose of salvaging
19 materials which are usable in the manufacturing process or are
20 marketable. The term "industrial waste", as used in this section,
21 shall mean any liquid, gaseous, solid or waste substance, or a
22 combination thereof, resulting from any process of industry,
23 manufacture, trade or business or from the development or
24 recovery of any natural resources, which may cause or might
25 reasonably be expected to cause pollution of the waters of the
26 commonwealth.

27 If any such device, appliance, machinery, equipment or other
28 property is used solely in its entirety for the elimination or
29 control of water pollution, the exemption granted hereunder
30 shall be total; if, however, only a portion of such device,
31 appliance, machinery, equipment or other property is used for
32 the elimination or control of water pollution, the exemption
33 shall be for the ratio which the operating time devoted solely to
34 pollution control bears to the total operating time.

35 No exemption shall be granted under this clause unless the
36 director of the division of water pollution control in the
37 department of natural resources certifies to the assessors of the
38 city or town involved that such device, appliance, machinery,
39 equipment or other property is effective in eliminating or
40 reducing pollution to an acceptable level.

1 SECTION 27. Section seven A of chapter fifty-nine of the
2 General Laws, as most recently amended by section two of
3 chapter four hundred and ninety-seven of the acts of nineteen
4 hundred and sixty-eight, is hereby repealed.

1 SECTION 28. Section twenty-three of chapter fifty-nine of
2 the General Laws, as most recently amended by chapter eighty
3 of the acts of nineteen hundred and seventy-three, is hereby
4 repealed.

1 SECTION 29. Section twenty-three C of chapter fifty-nine of
2 the General Laws, as most recently amended by section nine of
3 chapter five hundred and forty-six of the acts of nineteen
4 hundred and sixty-nine, is hereby repealed.

1 SECTION 30. Section twenty-five of chapter fifty-nine of the
2 General Laws, as most recently amended by section twenty-one
3 of chapter seven hundred and sixty-six of the acts of nineteen
4 hundred and seventy-one, is hereby repealed.

1 SECTION 31. The General Laws are hereby amended by
2 inserting after section 59 the following chapter:—

3 **CHAPTER 59A**
4 **ASSESSMENT AND LEVY OF**
5 **A STATE PROPERTY TAX**

6 *Section 1.* It is hereby declared that great disparities in wealth
7 exist among communities in the commonwealth which permit
8 some communities to support a high level of spending with a
9 low tax effort. Other communities must make a much greater
10 tax effort in order to spend substantially less for the education
11 of their children and other municipal services.

12 The General Court finds that imposing a statewide property
13 tax, the proceeds of which shall be distributed as aid to cities
14 and towns, will provide a minimum level of support to ensure
15 adequate educational opportunity to all children of the
16 commonwealth and an adequate level of municipal services.

17 The General Court further finds that exemptions from real
18 property taxation now granted to charitable, educational,
19 literary, scientific and benevolent institutions require cities and
20 towns wherein such institutions are located to bear the full
21 financial burden of providing them municipal services. Discon-
22 tinuance of the local real property tax exemption for land
23 owned by a hospital, a university, a library or a charity means
24 that the cities or towns which actually provide services for the
25 institutions will receive tax revenues from these institutions to
26 offset the costs of services to them.

27 The General Court further finds that exemptions from
28 taxation on real property granted to individuals such as widows,
29 veterans, the blind and the elderly are similarly unrelated to the
30 tax burden of the city or town in which the person may reside.
31 Discontinuance of the local real property tax exemptions will
32 provide revenues to the cities or towns which actually provide
33 services to such persons.

34 *Section 2.* All property, real and personal, which is subject to
35 taxation under chapter fifty-nine of the General Laws shall, in
36 addition, be subject to taxation under this chapter.

37 *Section 3.* All property, real and personal, which is exempt
38 from taxation under chapter fifty-nine of the General Laws,
39 shall, in addition, be exempt from taxation under this chapter.

40 The following property shall also be exempt from taxation
41 under this chapter. (All the property that is at present exempted
42 under clauses second, third, fourth, fourth A, fifth, sixth, ninth,
43 fourteenth, seventeenth, twenty-second, twenty-second A,
44 twenty-second B, twenty-second C, twenty-second D, twenty-
45 second E, thirty-seventh, fortieth, forty-first, forty-second, forty-
46 third, and forty-fourth of section five of chapter fifty-nine of the
47 General Laws.)

48 *Section 4.* (a) The property taxes imposed under this chapter
49 shall be set annually at a rate, which, when combined with the
50 property tax imposed under chapter fifty-nine of the General
51 Laws, will yield the percentage of state revenues required under
52 the category of property taxes as set forth in the com-
53 monwealth's revenue structure, established in section two (c) of
54 chapter fourteen A of the General Laws.

55 (b) The assessors shall annually, unless expressly provided
56 otherwise, assess taxes imposed by this chapter upon the most
57 recent equalized valuation, as determined under sections nine to
58 ten C of chapter fifty-eight of the General Laws.

59 (c) The procedures established in chapter fifty-nine of the
60 General Laws for the assessment of taxes under that chapter
61 shall also be in effect for the assessment of taxes under this
62 chapter. The procedures for abatement and appeal proceedings
63 established in chapter fifty-nine of the General Laws shall also
64 be in effect under this chapter.

65 *Section 5.* The tax imposed by this chapter shall be collected
66 in accordance with the provisions of chapter sixty of the General
67 Laws.

68 *Section 6.* All proceeds of the tax imposed by this chapter
69 shall, together with the proceeds of the tax imposed by chapter
70 fifty-nine of the General Laws be credited to the general fund
71 and shall be distributed to the local aid fund, established in
72 section two D of chapter twenty-nine of the General Laws.

73 The proceeds raised under this chapter and chapter fifty-nine,
74 together with any other revenues that may be appropriated to
75 the local aid fund, shall then be distributed in accordance with
76 section eighteen A of chapter fifty-eight.

1 SECTION 32. Section 3A of chapter 60 of the General Laws,
2 as most recently amended by section 5 of chapter 831 of the acts
3 of 1973, is hereby amended by inserting after the last sentence
4 the following sentence: — In addition, every tax bill or notice for
5 a real or personal property tax shall have printed thereon in a
6 conspicuous place: the local assessed value of the property, the
7 local tax rate, the local tax due, the equalized assessed value, the
8 state tax rate and the state tax due.

1 SECTION 33. Section 17 of chapter 58 of the General Laws,
2 as appearing in the Tercentenary Edition, is hereby amended by
3 adding after the last sentence the following: — The amount by
4 which the state treasurer shall reimburse the cities and towns
5 under this section shall be in lieu of local property taxes only,
6 and shall not take into account the state property tax imposed
7 by chapter fifty-nine A.

1 SECTION 34. Section 5 of said chapter 59, as most recently
2 amended by section 1 of chapter 872 of the acts of 1973, is
3 hereby amended by striking it out in its entirety and inserting in
4 place thereof the following:— All property exempt from
5 taxation under chapter fifty-nine A shall be exempt from
6 taxation under this chapter except the following:— land owned
7 or held in trust for a charitable organization and land purchased
8 by a charitable organization with the purpose of removal
9 thereto, until such removal, but not for more than two years
10 after such purchase; and real estate as defined by section three of
11 chapter fifty-nine other than buildings and other things erected
12 on or affixed to land, owned by organizations or individuals
13 described in the following clauses of section ten of chapter fifty-
14 nine A:— the Second, Third, Fourth, Fourth A, Fifth, Sixth,
15 Fourteenth, Seventeenth, Twenty-second, Twenty-second A,
16 Twenty-second B, Twenty-second C, Twenty-second D, Twenty-
17 second E, Thirty-seventh, Fortieth, Forty-first, Forty-second,
18 Forty-third.

1 SECTION 35. Section 29 of said chapter 59, as most recently
2 amended by sections 17 and 18 of chapter 160 of the acts of 1963
3 is hereby amended by striking out the last sentence and inserting
4 in place thereof the following:— The assessors may require from
5 any person claiming an exemption from taxation by reason of
6 age, infirmity or poverty a full list of all such person's taxable
7 property, both real and personal.

1 SECTION 36. Section 51 of said section 59, as appearing in
2 the Tercentenary Edition, is hereby amended by striking out the
3 words, "pursuant to the provisions of the first fifteen clauses of
4 section five," and inserting in place thereof the following
5 words:— pursuant to the first fifteen clauses of section ten of
6 chapter fifty-nine A.

1 SECTION 37. Section 57 of said chapter 59, as most recently
2 amended by chapter 52 of the acts of 1973, is hereby amended
3 by adding the following:— Real estate and personal property
4 taxes within the meaning of this section includes the tax
5 imposed by chapter fifty-nine A.

1 SECTION 38. The last sentence of section 59 of said chapter
2 59, as most recently amended by section 2 of chapter 615 of the
3 acts of 1965, is hereby amended by striking out the words: —
4 section ten of chapter fifty-nine A.

1 SECTION 39. The General Laws are hereby amended by
2 inserting after said chapter 59 the following:—

3 **CHAPTER 59A**
4 **ASSESSMENT AND LEVY OF**
5 **A STATE PROPERTY TAX**

6 *Section 1.* It is hereby declared that great disparities in wealth
7 exist among cities and towns in the commonwealth. The cities
8 and towns with greater tax bases can support a high level of
9 local spending with a low tax effort. Other communities must
10 make a much greater tax effort in order to raise and spend
11 substantially less tax dollars. The General Court therefore finds
12 that a shift of some of the tax burden from the cities and towns
13 to the commonwealth will greatly strengthen the ability of all
14 cities and towns to provide both fair and adequate municipal
15 services.

16 The General Court further finds that imposing a statewide
17 property tax, the proceeds of which shall be wholly distributed
18 as aid to cities and towns, will further the goal of equalizing the
19 quality of municipal services throughout the commonwealth.
20 The General Court also finds that in order to prevent excess-
21 state reliance on property taxation as a source of revenue, a
22 system for ensuring a maximum percentage of annual state
23 revenues to be derived from taxation of property as well as from
24 each other revenue source should be established. The establish-
25 ment of both a state tax on property and a revenue policy
26 commission to fix the maximum revenue to be realized each
27 year via each state revenue source will increase the overall funds
28 available to many cities and towns while reducing the pressing
29 burden of the current local property tax on property owners in
30 those cities and towns with limited tax bases.

31 The General Court further finds that exemptions from real
32 property taxation now granted to charitable, educational,
33 literary, scientific and benevolent institutions unfairly impose
34 the full financial burden of supporting these institutions on the
35 cities and towns wherein such institutions are located. Con-
36 tinuing an exemption from real property taxation with respect
37 to a state property tax, the General Court finds, would recognize
38 the benefits the entire commonwealth realizes from the existence
39 of these institutions. Discontinuance of the local property tax
40 exemption for land owned by these institutions at the same time
41 would mean that the communities which actually perform some
42 services for the institutions would receive some revenue to offset
43 the cost of such services.

44 The General Court further finds that exemptions from
45 taxation on real property granted to individuals such as widows,
46 veterans, the blind and elderly are similarly unrelated to the tax
47 burden of the city or town in which the person may dwell. The
48 General Court finds that the cost of relieving such persons of
49 part of their tax responsibility should be borne by the
50 commonwealth — and thus, the exemption should be continued
51 with respect to the tax established by this chapter. However,
52 discontinuance of the local property tax exemption to such
53 individuals would equalize the burden for homeowners and non-
54 homeowners in the same status, and would provide revenues to
55 the city or town which actually provides services to such
56 persons.

57 *Section 2.* All property, real and personal, which is subject to
58 taxation under chapter fifty-nine, shall in addition be subject to
59 taxation under this chapter.

60 *Section 3.* Except as hereinafter provided, there shall be
61 assessed and levied in each calendar year a state property tax on
62 all property, real and personal, situated in the commonwealth,
63 unless expressly exempt.

64 (a) The tax imposed on real estate by this chapter shall be
65 assessed in accordance with the provisions of sections eleven
66 through seventeen of chapter fifty-nine.

67 (b) The tax imposed on personal property by this chapter
68 shall be assessed in accordance with the provisions of sections
69 eighteen and nineteen of chapter fifty-nine.

70 (c) In addition to assessing local taxes pursuant to chapter
71 fifty-nine assessors shall exercise their authority under section
72 twenty-six of chapter fifty-nine and annually assess taxes on all
73 property subject to taxation under this chapter. Such assessment
74 shall be based upon the most recent equalized valuation, as
75 determined under sections nine through ten C of chapter fifty-
76 eight, at a rate to be determined annually in accordance with
77 this chapter.

78 (d) Nothing in this section shall be construed to prevent the
79 granting of an abatement in any case in which the valuation is
80 excessive.

81 *Section 4.* The tax rate for the tax imposed by this chapter
82 shall be set annually at a rate, which when combined with the
83 sum of local property tax revenues, would yield revenue not in
84 excess of the percentage of tax revenues to be derived from
85 property taxation approved by the General Court, on
86 recommendation by the revenue policy commission.

87 *Section 5.* The appellate tax board established by chapter
88 fifty-eight A shall have jurisdiction to decide appeals with
89 respect to assessments imposed by this chapter and other
90 matters expressly committed to its jurisdiction. However, where
91 no right of appeal exists with respect to the action of a board of
92 assessors or the state tax commission heretofore, this section
93 shall not confer a right of appeal by implication.

94 *Section 6.* The tax assessed under this chapter together with
95 the tax locally assessable under chapter fifty-nine shall be laid
96 and collected at the residential address of the owner, if an
97 individual, or at the principal place of business in this
98 commonwealth, if a partnership, voluntary association or
99 corporation.

100 *Section 7.* The tax imposed by this chapter shall be collected
101 together with the tax imposed by chapter fifty-nine. The
102 collection procedures, including all remedial procedures, of
103 chapter sixty shall apply to the collection of the tax imposed by
104 this chapter except as otherwise expressly provided.

105 *Section 8.* Proceeds of the tax imposed by this chapter shall
106 be credited to the general fund. The sum total of taxes raised
107 annually by the tax imposed by this chapter shall be part of the
108 revenues which are collected for redistribution to the cities and

109 towns as state aid, and shall be distributed in accordance with
110 distribution formulae as provided in the General Laws.

111 *Section 9.* The provisions of this chapter shall not be
112 construed to alter or amend the provisions of law with respect to
113 the assessment of local property taxation under chapter fifty-
114 nine.

115 *Section 10.* The following property is exempt from taxation
116 under this chapter: — all property exempt from taxation under
117 section five of chapter fifty-nine, as most recently amended by
118 section 1 of chapter 872 of the acts of 1973.

1 SECTION 40. The first sentence of section 3A of chapter 60,
2 as most recently amended by section 17 of chapter 546 of the
3 acts of 1969, is hereby amended by striking out the words,
4 “section five of chapter fifty-nine,” and inserting in place thereof
5 the following words: — section ten of chapter fifty-nine A.

1 SECTION 41. Said section 3A is further amended by
2 inserting at the end of the third sentence the following words: —
3 and the state property tax rate as determined under section four
4 of chapter fifty-nine A.

1 SECTION 42. Section three B of chapter sixty as added by
2 section two of chapter three hundred and twenty-two of the acts
3 of nineteen hundred and thirty-five is hereby repealed.