

By Mrs. Pines of Newton, petition of Lois G. Pines relative to the assessment of property owned by religious organizations. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATING TO THE ASSESSMENT OF PROPERTY OWNED 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 1. Section 5 of chapter 59 of the General Laws is
2 hereby amended by striking out clause eleventh, as appearing in
3 chapter 283 of the acts of 1975, and inserting in place thereof the
4 following clause:

5 Eleventh, House of religious worship owned by, or held in trust
6 for the use of, any religious organization, and the pews and
7 furniture, and each parsonage so owned, or held in irrevocable
8 trust, for the exclusive benefit of the religious organizations, and
9 including the official residences occupied by district
10 superintendents of the United Methodist Church and the
11 Christian and Missionary Alliance and of the Church of the
12 Nazarene, and by district executives of the Southern New
13 England District of the Assemblies of God, Inc., Unitarian
14 Universalist Churches and the Baptist General Conference of
15 New England, and the official residence occupied by the president
16 of the New England Synod of the Lutheran Church in America,
17 Inc., and the official residence occupied by a person who has been
18 designated by the congregation of a Hebrew Synagogue or
19 Temple as the rabbi thereof, but such exception shall not, except
20 as herein provided, extend to any portion of any such house of
21 religious worship appropriated for purposes other than religious
22 worship or instruction.

1 SECTION 2. The provision of this act shall apply to taxes
2 levied for the fiscal year ending June thirtieth nineteen hundred
3 and seventy-seven and thereafter

THE HOUSE OF REPRESENTATIVES OF THE UNITED STATES OF AMERICA

COMMITTEE ON THE BUDGET

REPORT OF THE COMMITTEE ON THE BUDGET

ON THE BUDGET FOR THE FISCAL YEAR 1966

IN ACCORDANCE WITH RESOLUTION 101, PASSED BY THE HOUSE OF REPRESENTATIVES ON MAY 11, 1965

WASHINGTON: GOVERNMENT PRINTING OFFICE: 1965