

# HOUSE . . . . . No. 1483

By Mrs. Counihan of Concord, petition of Genevra R. Counihan and other members of the House for legislation to provide for local control of property tax exemptions. Taxation.

## **The Commonwealth of Massachusetts**

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

### AN ACT PROVIDING FOR LOCAL CONTROL OF PROPERTY TAX EXEMPTIONS.

*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. Notwithstanding any provision of special or  
2 general law to the contrary, residential property tax exemptions  
3 based upon need, age, veterans status, blindness, or disability for a  
4 particular city or town shall be established by said city or town.  
5 Such exemptions shall be uniform and reasonable throughout  
6 the city or town and prior to adoption the exemptions must be  
7 approved by the city in the city council or town meeting and the  
8 state tax commission; provided, however, that in no event shall the  
9 value of any exemption adopted pursuant to this act be less than  
10 comparable exemptions granted under section five of chapter fifty-  
11 nine of the General Laws.

1 SECTION 2. The provisions of this act shall take effect on July  
2 first, nineteen hundred and seventy-eight.

of the Council of General Services of Finance and Administration  
and other members of the Board of Finance to provide for the  
control of property and equipment.

**The Department of Administration**

in the Year One Budget and Inventory

and the Department for the Control of Property and Equipment

is to be included in the Department of Administration in Year One  
and shall be included in the Department of the same in Year One.

SECTION 1. Notwithstanding any provision of law to the contrary,  
in the event a provision of law is amended or repealed, the  
provisions of this act shall be amended or repealed accordingly.  
Such amendments shall be made in accordance with the provisions  
of this act and shall be subject to the provisions of this act.  
The provisions of this act shall be subject to the provisions of this act.  
The provisions of this act shall be subject to the provisions of this act.  
The provisions of this act shall be subject to the provisions of this act.  
The provisions of this act shall be subject to the provisions of this act.  
The provisions of this act shall be subject to the provisions of this act.

SECTION 2. The provisions of this act shall be subject to the provisions of this act.  
The provisions of this act shall be subject to the provisions of this act.