

# SENATE . . . . . No. 1134

---

---

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1134) of Joseph F. Timilty for legislation to provide for reform of property tax abatement procedures. Taxation.

---

---

## The Commonwealth of Massachusetts

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

### AN ACT PROVIDING FOR REFORM OF PROPERTY TAX ABATEMENT PROCEDURES.

*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. Chapter 59 of the Massachusetts General Laws  
2 is hereby amended by adding the following sections after  
3 section 59: section 59A. Provided, however, that abatements  
4 granted under section 59 of this chapter shall be allowed as an  
5 abatement on the assessed valuations of such properties for  
6 not less than three consecutive years, unless said property is  
7 substantially improved or rehabilitated.

8 *Section 59B.* All abatements granted under section 59 of  
9 this chapter shall be published in an appropriate place or  
10 newspaper within two weeks after the abatement is granted.  
11 Said notice shall include a brief statement explaining the  
12 reasons for granting such abatements.

1 SECTION 2. Application for abatement under this chapter  
2 shall, except in proceedings before the county commissioners,  
3 the appellate tax board or a court of the commonwealth, be  
4 open to public inspection.

DE LA MÉTHODE DE LA MÉTHODE

de la Méthode de la Méthode

de la Méthode de la Méthode

de la Méthode de la Méthode

de la Méthode de la Méthode

de la Méthode de la Méthode

de la Méthode de la Méthode