

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 20, 1978.

The committee on Taxation, to whom were referred the petition (accompanied by bill, Senate, No. 1090) of Carol Amick and Joseph F. Walsh for legislation to provide real estate tax exemptions for the utilization of alternative energy source or the installation of additional insulation; the petition (accompanied by bill, Senate, No. 1111) of Walter J. Boverini for legislation to exempt certain home improvements from local property taxation; the petition (accompanied by bill, House, No. 521) of Angelo M. Scaccia that certain home improvements be exempt from the local property tax; the petition (accompanied by bill, House, No. 723) of Emanuel G. Serra and another that certain home improvements be exempt from the local property tax; the petition (accompanied by bill, House, No. 1110) of Francis C. Lapointe and Timothy A. Bassett that cities and towns be authorized to provide limited incentive for improving or remodeling buildings by maintaining assessment levels for certain periods of time; the petition (accompanied by bill, House, No. 1478) of Robert A. Cerasoll that certain home improvements be exempt from the local property tax; the petition (accompanied by bill, House, No. 3411) of Nicholas Paleologos to exempt certain home improvements from local property taxation; the petition (accompanied by bill, House, No. 4560) of Thomas F. Brownell and other members of the House for legislation to authorize real estate tax abatements for certain capital improvements on family residences; and the petition (accompanied by bill, House, No. 4946) of Thomas F. Brownell and other members of the General Court that provision be made for certain real estate tax abatements for maintenance and repair of certain single family dwellings, reports recommending that the accompanying bill (House, No. 6029) ought to pass.

For the committee,

THOMAS F. BROWNELL

The Commonwealth of Massachusetts

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

**AN ACT AUTHORIZING THE GRANTING OF LIMITED REAL ESTATE TAX
ABATEMENTS FOR CERTAIN IMPROVEMENTS TO REAL ESTATE.**

*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 five of chapter fifty-nine of the General Laws is hereby
2 amended by adding the following clauses;—
3 *Clause Forth-fifth.* Improvements to real estate including and
4 limited repainting, repairing and replacing existing masonry,
5 repairing or replacing siding, roof, porches, steps, sidewalks or
6 driveways, wiring or plumbing modernization, new fences, lawns,
7 and landscaping, outside and inside painting or outsidings, new
8 boiler or furnace replacing worn out unit, insulation, weather
9 stripping, storm windows and doors, exterior awning, add or
10 replace gutters, downspouts, paving or driveways, sidewalks, or
11 parking area, adding or replacing storm windows, provided that
12 such real estate is owned and occupied as a domicile by the person
13 responsible for the improvements, and provided further that the
14 amount abated under this clause shall not exceed the cost of said
15 improvements.