

# HOUSE . . . . . No. 3386

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By Mr. Cohen of Andover, petition of Gerald M. Cohen relative to clarifying the taxation of real property by usage classification. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Eighty-Two.

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### AN ACT CLARIFYING THE TAXATION OF REAL PROPERTY BY USAGE CLASSIFICATION.

*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 5C of Chapter 59 of the General Laws is hereby amended  
2 by adding at the end thereof the following new paragraph: — At  
3 the option of the board of selectmen or mayor, with the approval of  
4 the city council, as the case may be, a city or town may grant  
5 additional exemptions to those owners of class one residential prop-  
6 erty entitled to and actually receiving an exemption under clauses  
7 22, 22A, 22B, 22C, 22D, 22E or 41 of section five in the year prior to  
8 the adoption of a property classification system. Such additional  
9 exemption shall be in such amount that will entitle the owner to the  
10 same total exemption as the year prior to the adoption of the  
11 property classification.

