

# HOUSE . . . . . No. 4209

By Mr. Cahir Bourne, petition of Heather McMurtrie and Jeremiah F. Cahir for legislation to permit assessors to classify property held for more than one purpose according to its principal use. Taxation.

## **The Commonwealth of Massachusetts**

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

AN ACT PERMITTING ASSESSORS TO CLASSIFY PROPERTY HELD FOR MORE THAN ONE PURPOSE TO ITS PRINCIPAL USE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 The penultimate paragraph of subsection (b) of section 2A of  
2 chapter 59 of the General Laws, as appearing in section 11 of  
3 chapter 797 of the acts of 1979, is hereby amended by adding the  
4 following sentence: — In any city or town in which the board of  
5 assessors, acting in accordance with section fifty-six of chapter  
6 forty, have adopted a factor of one in order to establish the same  
7 tax rate for all classes of property, the assessors may classify  
8 property held for more than one purpose according to its principal  
9 use.

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