

SENATE No. 2108

By Mr. Houston, a petition (accompanied by bill, Senate, No. 2108) of John Patrick Houston for legislation relative to property tax abatements. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO ABATEMENTS.

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, section 59, of the Massachusetts
2 General Laws, as appearing in the 1988 Official Edition, is hereby
3 amended by striking out beginning in line nine the following: "and
4 if they find him taxed at more than his just proportion or upon
5 an improper classification, or upon an assessment of any of his
6 property in excess of its fair cash value, they shall make a
7 reasonable abatement;" and inserting in place thereof the
8 following: "and if they find him taxed upon an improper
9 classification, or if they find him taxed at more than his just
10 proportion and if the assessment of any of his property tax is in
11 excess of its fair cash value, they shall make a reasonable
12 abatement."

1 SECTION 2. This act shall take effect upon passage.

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