

By Mr. Hermann of North Andover, petition of Joseph N. Hermann for legislation to provide relief from the impact of revaluation of real property subject to taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT PROVIDING RELIEF FROM THE IMPACT OF REVALUATION.

1 *Whereas*, The deferred operation of this act would defeat its
2 purpose which is to provide immediately for limited increased
3 exemption for those individuals entitled to same who are adversely
4 affected by the revaluation of real property in certain cities and
5 towns throughout the Commonwealth, therefore it is hereby
6 declared to be an emergency law, necessary for the immediate
7 preservation of the public convenience.

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 653 of the Acts of 1982 is hereby
2 amended by striking out the text of section 8 and inserting in place
3 thereof the following: —

4 Notwithstanding any general or special law to the contrary, in
5 each city or town certified by the commissioner of revenue to be
6 assessing all property at its full and fair market value, upon approv-
7 al by the local appropriating authority, as hereinafter defined, a
8 taxpayer who shall otherwise qualify for any exemption under
9 clauses Seventeenth, Seventeenth C, Twenty-second, Twenty-
10 second A, Twenty-second B, Twenty-second C, Twenty-second D,
11 Twenty-second E, Thirty-seventh, Thirty-seventh A, Forty-first,
12 Forty-first B, forty-second, or Forty-third of section five of chap-
13 ter fifty-nine of the General Laws shall be entitled to an additional
14 exemption which may be uniform for all exemptions and none of
15 which shall exceed sixty per cent of said exemption for which he

16 qualifies; provided, however, that the additional exemption shall
17 be available only in the year in which full and fair cash values are
18 first certified under the provisions of section fifty-six of chapter
19 forty of the General Laws and the two years immediately succeed-
20 ing such year of certification; and provided further, that the total
21 additional exemption granted to any individual under this section
22 shall not be greater than three hundred and fifty dollars; and
23 provided further, that in no instance shall the taxable valuation of
24 such property, after all applicable exemptions, be reduced below
25 ten per cent of its full and fair cash valuation except through the
26 application of section eight-A of chapter fifty-eight or clause
27 eighteen of section five of chapter fifty-nine of the General Laws;
28 and provided further, that the additional exemption shall not
29 result in any taxpayer paying less than the taxes paid in the
30 preceding fiscal year except through the application of section
31 eight-A of chapter fifty-eight or clause eighteen of section five of
32 chapter fifty-nine of the General Laws. For the purposes of this
33 section, the term "local appropriating authority", shall mean the
34 board of selectmen in a town; the mayor, with the approval of the
35 city council, in a city; and, the town council in a municipality
36 having such a form of government. The state treasurer shall annu-
37 ally reimburse a city or town which accepts this section only for the
38 amount which otherwise would have been reimbursed under the
39 respective clause had this section not been accepted by said city or
40 town.

1 SECTION 2. Notwithstanding any general or special law to the
2 contrary, in any city or town which properly accepts the provisions
3 of section one of this act and which has not had its fiscal year
4 nineteen hundred and eighty-seven tax rate approved by the com-
5 missioner of revenue pursuant to section twenty-three of chapter
6 fifty-nine of the General Laws prior to the effective date of this act,
7 no city or town tax rate for fiscal year nineteen hundred and
8 eighty-seven or thereafter shall be so approved unless the commis-
9 sioner of revenue certifies that sufficient sums have been provided
10 by the city or town to cover the costs of the provision of said
11 section one. The requirements of this paragraph shall apply to all
12 cities and towns for fiscal years beginning on or after July first,
13 nineteen hundred and ninety.

14 Notwithstanding any general or special law to the contrary, any
15 city or town which has properly accepted the provisions of section
16 one of this act shall allow taxpayers, in the year of such acceptance,
17 an additional forty-five days from the date of such acceptance to
18 file applications for exemption thereunder; provided, however,
19 that if any other general or special law would allow a later date for
20 submission of said applications, that later date shall apply. The
21 commissioner of revenue shall promulgate any necessary rules or
22 regulations to ensure that all other time requirements of any
23 general or special law inconsistent herewith conforms with the
24 provisions of this section.

1 SECTION 3. The provisions of this act shall take effect imme-
2 diately upon passage and shall apply to all fiscal years beginning
3 on or after July first, nineteen hundred and ninety.

The first part of the report deals with the general situation of the country, and the progress of the war. It is a very interesting and valuable document, and one which should be read by every one who is interested in the history of the country. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a government official.

The second part of the report deals with the military operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by a military officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a military officer.

The third part of the report deals with the financial operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by a financial officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a financial officer.

The fourth part of the report deals with the administrative operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by an administrative officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by an administrative officer.

The fifth part of the report deals with the medical operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by a medical officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a medical officer.

The sixth part of the report deals with the engineering operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by an engineering officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by an engineering officer.

The seventh part of the report deals with the signal operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by a signal officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a signal officer.

The eighth part of the report deals with the transport operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by a transport officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a transport officer.

The ninth part of the report deals with the supply operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by a supply officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by a supply officer.

The tenth part of the report deals with the other operations of the war. It is a very detailed and accurate account of the events of the war, and is a very good example of the kind of report which should be written by an other officer. The report is written in a clear and concise style, and is well organized and easy to read. It contains a great deal of information, and is a very good example of the kind of report which should be written by an other officer.