

[Similar Matter Filed During Past Session —  
See Senate No. 1497 of 1991.]

# SENATE . . . . . No. 1327

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By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1327) of Ralph W. Semb and Robert D. Wetmore for legislation relative to the classification of valuation categories for real property in cities and towns. Taxation.

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## **The Commonwealth of Massachusetts**

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

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### AN ACT CLEARLY CLASSIFYING THE CATEGORIES OF VALUATION FOR REAL PROPERTY.

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

- 1 Clause (b) of section 2A of chapter 59 of the General Laws, as
- 2 appearing in the 1990 Official Edition, is hereby amended by
- 3 adding the following paragraph: —
- 4 In each city and town within the commonwealth the said uses,
- 5 class 1, residential; class 2, open space; class 3, commercial; and
- 6 class 4, industrial; shall, upon the adoption of this paragraph by
- 7 a majority vote of the governing body of said city or town, have
- 8 a distinctly different rate of taxation in each category and shall
- 9 take into consideration the differences specified in this chapter so
- 10 that a community will not place them in the same fair cash
- 11 valuation category.

