

By Mr. Moore of Uxbridge, petition of the Massachusetts Municipal Association and Richard T. Moore for legislation to revise the base for levy increases under proposition two and one-half. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REVISING THE BASE FOR LEVY INCREASES UNDER PROPOSITION 2½.

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

1 Chapter 59 is hereby amended by striking out in Section 21C
2 subsection (f) and substituting the following subsection: —
3 (f) In any city or town in which the total taxes assessed result in a
4 percentage which is less than or equal to the limits imposed pursu-
5 ant to paragraphs (b) or (c), the total taxes assessed for any fiscal
6 year shall not exceed an amount equal to one hundred and two and
7 one-half percent of the certified tax limit for the preceding fiscal
8 year; provided, however, that the total taxes assessed may be
9 further increased by those amounts approved in accordance with
10 the provisions of paragraph (g); and provided further, that the total
11 amount of taxes assessed for the then current fiscal year may be
12 increased by an amount equal to the tax rate for the preceding
13 fiscal year multiplied by the amount of increase in the assessed
14 valuation of any parcel of real, or article of personal property over
15 the assessed valuation of such property during the prior year which
16 shall become subject to taxation for the first time, or taxed as a
17 separate parcel for the first time during such fiscal year, or which
18 has had an increase in its assessed valuation of no less than fifty
19 percent over the prior year's valuation unless such increased as-
20 sessed valuation is due to a certified revaluation of the entire city or
21 town.

