

HOUSE No. 371

By Mr. Burgess of Quincy, petition of the Association of Massachusetts Assessors for amendment of the law relative to exemption of certain lands from local taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Five.

An Act relative to Exemption from Local Taxation of
Certain 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 three of section five of chapter fifty-nine
2 of the General Laws, as appearing in the Ter-
3 centenary edition thereof, is hereby amended by
4 striking out the first seven lines thereof and in-
5 serting in place thereof the following: —
6 Third, Personal property of literary, benevolent,
7 charitable and scientific institutions and of temper-
8 ance societies incorporated in the commonwealth;
9 the real estate acquired prior to January one, nine-
10 teen hundred and thirty-five, and continuously since
11 then owned and occupied by them or their officers
12 for the purposes for which they are incorporated;
13 buildings and structures owned and occupied by
14 them or their officers for such purposes and stand-
15 ing or erected upon land acquired prior to January

16 one, nineteen hundred and thirty-five, if not con-
17 tinuously since such date so owned and occupied;
18 buildings and structures so owned and occupied
19 and standing or erected upon land acquired on or
20 after January one, nineteen hundred and thirty-
21 five; land owned and occupied by such institutions
22 or societies and used by them exclusively for the
23 conduct of schools making no charge for tuition;
24 and buildings and structures standing or erected
25 upon land purchased by them with the purpose of
26 removal thereto, until such removal, but not for
27 more than two years after such purchase; except
28 as follows: