

HOUSE No. 1179

By Mr. Porter of Agawam, petition of George W. Porter that provision be made for general tax abatements in cities or towns where a general revaluation of real estate has been adopted. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR GENERAL TAX ABATEMENTS IN CERTAIN CASES.

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 of the General Laws is hereby amended by insert-
- 2 ing after section 59 the following new section:—
- 3 *Section 59A.* When a city or town, by reason of a general
- 4 revaluation of its real estate or the adoption, explicitly or im-
- 5 plicitly, of a higher ratio of assessed value to true value, the
- 6 assessors of such city or town shall abate, in the year of such
- 7 revaluation or adoption of a higher ratio, one half of the increase
- 8 of each tax caused by such revaluation or adoption, and in the
- 9 succeeding year, one fourth of said increase and said abate-
- 10 ments shall be deducted from the taxes committed for collection.

THE [Illegible] Act

Enacted by the [Illegible]

That [Illegible]

That [Illegible]

That [Illegible]

That [Illegible]

That [Illegible]

That [Illegible]