

# SENATE . . . . . No. 85

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To accompany the petition of William J. Bullock, for legislation relative to the rate of taxation in cities. Taxation.

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## Commonwealth of Massachusetts.

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In the Year One Thousand Nine Hundred and Nine.

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### AN ACT

Relative to the Rate of Taxation in Cities.

*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. Section fifty-four of chapter twelve of  
2 the Revised Laws is hereby amended by striking out the  
3 word "twelve" in the third line and inserting in the place  
4 thereof the word: — fifteen,— so as to read as follows:—  
5 *Section 54.* The taxes assessed on property exclusive  
6 of the state tax, county tax and sums required by law  
7 to be raised on account of the city debt shall not in any  
8 year exceed fifteen dollars in any city on every one  
9 thousand dollars of the assessors' valuation of the taxable  
10 property therein for the preceding year; said valuation  
11 being first reduced by the amount of all abatements  
12 allowed thereon previous to the thirty-first day of Dec-

13 ember in the year preceding said assessment, subject to  
14 the following provisions :— If the city council of a city  
15 which contains less than one hundred thousand inhabit-  
16 ants according to the last preceding national or state  
17 census so determines, the average of the assessors'  
18 valuation of the taxable property therein for the preced-  
19 ing three years, said valuation for each year being first  
20 reduced by the amount of all abatements allowed thereon  
21 previous to the thirty-first day of December in the year  
22 preceding said assessment, shall be used to determine  
23 said limit of taxation instead of said assessors' valuation  
24 of the preceding year. In the city of Boston, and in  
25 all cities which contain one hundred thousand inhabitants  
26 or more according to the census aforesaid, said average  
27 shall be so used. In the city of Boston, said taxes shall  
28 not exceed ten and one-half dollars instead of twelve  
29 dollars as aforesaid. Any order or appropriation re-  
30 quiring a larger assessment than is herein limited shall  
31 be void. The provisions of this section shall not affect  
32 any existing exemption from the operation of the corres-  
33 ponding provisions of earlier laws.

1 SECTION 2. This act shall take effect upon its pas-  
2 sage.