

By Mr. Feeney of Boston, petition of Charles J. Dunn and another that certain charitable corporations and trusts be made eligible for property tax exemptions and applications for abatement of taxes assessed or paid for the taxable years nineteen hundred and seventy-one to nineteen hundred and seventy-four, inclusive. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT PROVIDING FOR THE ELIGIBILITY OF CERTAIN CHARITABLE CORPORATIONS AND TRUSTS FOR PROPERTY TAX EXEMPTIONS AND APPLICATIONS FOR ABATEMENT OF TAXES ASSESSED OR PAID FOR THE TAXABLE YEARS NINETEEN HUNDRED AND SEVENTY-ONE, NINETEEN HUNDRED AND SEVENTY-TWO, NINETEEN HUNDRED AND SEVENTY-THREE, AND NINETEEN HUNDRED AND SEVENTY-FOUR.

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

1 Notwithstanding the provisions of paragraph (b) of clause
2 third of section five of chapter fifty-nine of the General Laws, a
3 charitable organization, as defined in said clause third or a trust
4 established by a declaration of trust executed in the common-
5 wealth and coming within said definition of a charitable
6 organization in said clause third, shall be eligible for the
7 exemption provided in said section five for the taxable years
8 nineteen hundred and seventy-one, nineteen hundred and
9 seventy-two, nineteen hundred and seventy-three and nineteen
10 hundred and seventy-four, provided, that the list of property
11 required by section twenty-nine of said chapter fifty-nine is filed
12 on or before October first, nineteen hundred and seventy-four
13 and all other requirements for such exemption are complied
14 with.

15 A charitable organization or a trust defined as aforesaid which
16 files the required list of property on or before October first,

17 nineteen hundred and seventy-four, and, but for the failure to
18 file said list with the respective assessors for taxable years
19 nineteen hundred and seventy-one, nineteen hundred and
20 seventy-two, nineteen hundred and seventy-three, and nineteen
21 hundred and seventy-four, would have received a property tax
22 exemption in said years, may file an application for an abatement
23 of any property taxes assessed or paid in said taxable years in the
24 manner provided by section fifty-nine of said chapter fifty-nine
25 on or before October first, nineteen hundred and seventy-four,
26 and if such charitable organization or trust would otherwise be
27 eligible for such exemption, the taxes so assessed or paid shall be
28 abated.