

[Similar Matter Filed During Past Session —  
See Senate No. 1426 of 1981]

**SENATE . . . . . No. 1194**

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By Mr. Boverini, a petition (accompanied by bill, Senate, No. 1194) of Walter J. Boverini for legislation to exempt certain home improvements from local property taxation. Taxation.

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**The Commonwealth of Massachusetts**

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

**AN ACT EXEMPTING CERTAIN HOME IMPROVEMENTS FROM LOCAL  
PROPERTY TAXATION.**

*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 5 of chapter 59 of the General Laws is hereby
- 2 amended by adding the following clause: —
- 3 Forty-five. Capital improvements including but not limited
- 4 to renovations, additions, and landscapings shall be tax exempt
- 5 for a period of five years from the date of permit. This clause
- 6 shall apply only to owner occupied dwellings.
- 7 This act shall take effect upon approval of the City Council
- 8 and Mayor or town meeting or Board of Selectmen.

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MEMORANDUM

TO : [Illegible]

FROM : [Illegible]

SUBJECT : [Illegible]

1. [Illegible]

2. [Illegible]