

SENATE No. 1405

By Ms. Amick, a petition (accompanied by bill, Senate, No. 1405) of Carol C. Amick, Henry R. Grenier, Carol Goldman, Joseph Sweeney, Betsy Anderson and Judy Barber for legislation relative to certain tax exempt real and personal property of educational institutions in a town. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO CERTAIN TAX EXEMPT REAL AND PERSONAL PROPERTY IN A TOWN.

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 is hereby amended by adding to clause
- 2 "Third" the following subclause: —
- 3 (f) Real and personal property of an educational institution
- 4 coming within the foregoing description of a charitable institution
- 5 acquired after June 30, 1985, in a town shall not be exempt under
- 6 this section unless the inhabitants of the town in which it is situated
- 7 have by a vote lawfully taken consented to the acquisition of such
- 8 real estate to be so exempt.

