

By Mr. Serra of Boston, petition of Emanuel G. Serra for legislation to clarify the expedited procedure relative to abatements of taxes on certain abandoned real property. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING THE EXPEDITED PROCEDURE RELATIVE TO ABATEMENTS OF TAXES ON CERTAIN ABANDONED REAL PROPERTY.

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 8 of Chapter 58 of the General Laws as most recently
2 amended by Section 1 of Chapter 465 of the acts of 1984 is hereby
3 amended in the second paragraph by the following: —

4 Inserting in the first sentence after the word “abandoned” and
5 before the word “residential” the word “primarily”.

6 Inserting in the first sentence the words “or developed” after
7 the word “rehabilitated” and before the phrase “into six units or
8 less”.

9 Deleting in the first sentence the phrase “and further no real
10 estate shall be eligible for this expedited process on which no
11 residential structure of any kind now stands or no portion of a
12 residential structure remains above ground level”.

13 Inserting in the second sentence the words “or development”
14 after the word “rehabilitate” and before the word “plans”.

15 Inserting in the fourth sentence the words “or developed” after
16 the word “rehabilitated” and before the words “per year”.

17 Section 69A of the General Laws, inserted by section 2 of
18 chapter 226 of the acts of 1945, as most recently amended by
19 section 3 of chapter 465 of the acts of 1984, is hereby further
20 amended by inserting in the first sentence the words “or lot” after
21 the words “abandoned building” and before the words “as set
22 forth”.

