

HOUSE No. 3118

By Mr. Manning of Milton, petition of M. Joseph Manning relative to the taxation of real property by usage classification. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING A CERTAIN CHANGE IN THE LAW PROVIDING FOR THE TAXATION OF REAL PROPERTY BY USAGE CLASSIFICATION.

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 56 of Chapter 40 of the General Laws is hereby amended
2 by striking out the first sentence and inserting in place thereof the
3 following: —

4 The board of assessors in each city or town in which the city
5 or town has been certified by the commissioner of revenue to be
6 assessing property at full and fair cash valuation shall biennially
7 on or before May first determine the percentage of the local tax
8 levy to be borne by each class of real property, as defined in section
9 three of chapter fifty-nine, and personal property for the next two
10 fiscal years.

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1968-1969

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