

HOUSE No. 4818

By Mr. Poirier of North Attleborough (by request), petition of David L. Barclay for legislation to further regulate the assessment of local taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE ASSESSMENT OF LOCAL TAXES.

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 1. Section 21C of chapter 59 of the General Laws,
2 as appearing in the 1986 Official Edition, is hereby amended by
3 adding the following paragraph: —

4 (M) In any city or town where over fifty per cent of the full
5 and fair cash valuation is owned by non-residents of such city or
6 town taxes may not be assessed in excess of the amount allowed
7 pursuant to this section by any means.

1 SECTION 2. Said chapter 59 is hereby further amended by
2 inserting after section 59 the following section: —

3 Section 59A. Notwithstanding any other provision of this
4 chapter in any city or town where over fifty per cent of the full
5 and fair cash valuation is owned by non-residents of such city or
6 town no abatements or exemptions shall be granted.

