

HOUSE . . . . . No. 2199

---

---

By Mr. Brownell of Quincy, petition of Thomas F. Brownell for a legislative amendment to the Constitution to allow the classification and assessment of real property according to its use. Taxation.

---

---

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Two.

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION TO ALLOW THE CLASSIFICATION AND ASSESSMENT OF REAL PROPERTY ACCORDING TO ITS USE.

1 A majority of all the members elected to the Senate and  
2 House of Representatives, in joint session, hereby declares it to  
3 be expedient to alter the Constitution by the adoption of the  
4 following Article of Amendment, to the end that it may  
5 become a part of the Constitution [if similarly agreed to in a  
6 joint session of the next General Court and approved by the  
7 people at the state election next following]:

8 ARTICLE OF AMENDMENT.

9 Article IV of section 1 of chapter 1 of Part the Second of  
10 the Constitution is hereby amended by inserting after the  
11 words "and to impose and levy proportional and reasonable  
12 assessments, rates and taxes, upon all the inhabitants of, and  
13 persons resident, and estates lying, within the said Common-  
14 wealth," the following words: — , except that the general court  
15 may classify real property according to its use into four cate-  
16 gories: — industrial, business, residential, and conservation uses,  
17 and may provide for the assessment, rating and taxation there-  
18 of at different rates in the different classes so established, with  
19 the highest rate industrial, the next highest business, the third  
20 highest residential and the lowest conservation use, but propor-  
21 tionately in the same class, and except, further, that the gen-  
22 eral court may grant reasonable exemptions and abate-ments.

