

By Mr. Pitaro of Boston, petition of Mimie B. Pitaro and others for legislation to provide for exemption from taxation of alterations and improvements to multiple dwellings for the elimination of fire and health hazards. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING EXEMPTIONS FROM TAXATION OF ALTERATIONS AND IMPROVEMENTS TO MULTIPLE DWELLINGS TO ELIMINATE FIRE AND HEALTH HAZARDS.

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. Any city is hereby authorized and empowered,
2 to and including June 1, 1975, to adopt and amend local laws
3 or ordinances providing that any increase in assessed valuation
4 resulting from alterations and improvements to multiple dwell-
5 ings to eliminate presently existing unhealthy or dangerous
6 conditions in any such multiple dwelling, or to replace inade-
7 quate and obsolete sanitary facilities any of which represent
8 fire or health hazards, except insofar as the gross cubic content
9 of the building is increased thereby, shall be exempt from
10 taxation for local purposes for a period not to exceed twelve
11 years after the taxable status date immediately following the
12 completion thereof, provided that the alterations and improve-
13 ments for which the benefit of any such law or ordinance are
14 claimed were started after the enactment of such ordinance and
15 completed within two years from the date on which they were
16 started and in any event prior to December 31, 1975.

1 SECTION 2. Any such local law or ordinance may also
2 provide for the abatement of taxes on such property, including
3 the land, by an amount equal to eight and one-third per

4 centum of the cost of such alterations and improvements each
5 year for a period of not to exceed twelve years commencing
6 with the first tax bill after the completion of such alterations
7 and improvements, but such abatement of taxes in any consec-
8 utive twelve-month period shall in no event exceed the amount
9 of taxes payable in such period.

1 SECTION 3. Any such local law or ordinance may also
2 provide that where the improvements and alterations include or
3 benefit that part of a building which is not occupied for
4 dwelling purposes, the increase in assessed valuation and the
5 cost of the alteration shall be apportioned so that the benefits
6 of the local law or ordinance shall not be provided for im-
7 provements or alterations made for other than dwelling pur-
8 poses.

1 SECTION 4. Any such local law or ordinance may also
2 provide that its benefits shall not become available to any
3 multiple dwelling unless and until such dwelling complies with
4 the applicable provisions of law. Any such law or ordinance
5 may make provision as to the date as of which particular
6 improvements and alterations shall be deemed to have been
7 completed for the purpose of qualifying for the benefits there-
8 of. Any such local law or ordinance may make provision
9 authorizing the adoption of rules and regulations by the local
10 agencies of government for the effectuation of the purposes of
11 this section.

1 SECTION 5. To the end that alterations and improvements
2 aided by this section shall be confined to multiple dwellings
3 which are structurally sound, such local law or ordinance may
4 provide that exemption or abatement from taxation hereunder
5 shall be restricted to dwellings (a) which the local planning
6 commission in any such city shall certify will not interfere with
7 projected public improvements or the clearance and rebuilding
8 of substandard and insanitary areas, and (b) which the local
9 building department certifies to be structurally sound.

1 SECTION 6. Notwithstanding the provisions of the multiple
2 dwelling law and any local law, ordinance, rule or regulation,
3 any dwelling to which alterations and improvements are made
4 pursuant to this section and which did not require a certificate
5 of occupancy on April 2, 1945, may not be occupied lawfully
6 after such date upon the completion of such alterations and
7 improvements without a certificate of occupancy.

1 SECTION 7. Any local law or ordinance shall also provide
2 any or all of the following:

3 (a) The benefits of this section shall not apply to any
4 multiple dwelling in which rents, subsequent to alterations and
5 improvements, shall exceed such uniform stated amount per
6 room per month, if any, as may be fixed by the local legisla-
7 tive body or other governing agency of the municipality in-
8 volved;

9 (b) The benefits of this section shall not apply to any
10 multiple dwelling which is not subject to the provisions of a
11 housing rent control law in a city which has adopted a rent
12 control ordinance.

1 SECTION 8. During the period of such exemptions the
2 assessment on any such land and dwelling after such alterations
3 and improvements, exclusive of the increase in valuation which
4 is exempted, shall not exceed the valuation of the previously
5 existing dwelling appearing on the assessment rolls after the
6 taxable status date immediately preceding the commencement
7 of such alterations and improvements plus the value of the land
8 and any improvements other than those made under the provi-
9 sions of this section.

The first part of the book is devoted to a general survey of the history of the United States from the time of the discovery of the continent to the present. The author discusses the various stages of the nation's development, from the early colonial period to the present day. He also touches upon the major events and figures that have shaped the country's destiny.

In the second part, the author delves into the political and social issues that have defined the American experience. He examines the role of the federal government, the rights of the states, and the impact of the Supreme Court. He also discusses the challenges of slavery, the Civil War, and the Reconstruction period, as well as the rise of the Progressive Era and the New Deal.

The third part of the book focuses on the economic and cultural aspects of American history. The author explores the growth of the industrial revolution, the rise of big business, and the impact of the Great Depression. He also discusses the cultural movements of the time, including the Harlem Renaissance and the New Criticism.

Finally, the author concludes with a reflection on the future of the United States. He discusses the challenges of the Cold War, the Vietnam War, and the rise of the civil rights movement. He also touches upon the environmental movement and the role of technology in shaping the future. The book is a comprehensive and accessible history of the United States, suitable for both students and general readers.

The book is written in a clear and engaging style, with a wealth of detail and a strong sense of narrative. The author's perspective is thoughtful and balanced, and his analysis of the various issues is both insightful and accessible. This is a book that every American should read, as it provides a valuable and comprehensive overview of the country's history and the challenges it has faced.