

By Mr. Serra of Boston, petition of Emanuel G. Serra for legislation to provide property tax relief for small business operations. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE PROPERTY TAX RELIEF FOR SMALL BUSINESSES.

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. Chapter 59 of the General Laws, as appearing in
2 the 1984 Official Edition, is hereby amended by inserting after
3 section 5G the following new section: —

4 Section 5H. With respect to each parcel of real property
5 classified as class three, commercial, in each city or town certified
6 by the Commissioner to be assessing all property at its full and
7 fair cash valuation, and at the option of the board of selectmen
8 or mayor, with the approval of the city council, as the case may
9 be, there shall be an exemption equal to not more than ten percent
10 of the average assessed value of all property classified as class three
11 commercial property; provided, however, that such an exemption
12 shall only be applied to property that is owned and occupied by
13 a business that employed ten persons or less in the year preceding
14 the assessment date for the property; and provided further that
15 such an exemption shall only apply to property with an assessed
16 valuation below one million dollars. This exemption shall be in
17 addition to any exemptions allowable under section five. The
18 value of exemptions granted under this section shall be borne by
19 the combined value of class three commercial property.

20 For the purpose of this section the determination of the number
21 of persons employed by a business shall be based solely upon the
22 information provided by the director of the division of
23 employment security pursuant to section sixty-four A of chapter
24 one hundred and fifty-one A.

1 SECTION 2. Chapter 151A of the General Laws, as appearing
2 in the 1984 Official Edition, is hereby amended by inserting after
3 section 64 the following new section: — (-TAB-) Section 64A. The
4 director shall on or before July first of each year provide to the
5 chairman of the board of assessors in each city and town a list
6 of all employers located in the city and town that had an average
7 annual employment of ten persons or less during the previous
8 year. This list shall be confidential and shall be used only by the
9 assessors or employees designated by the assessors for the purpose
10 of determining eligibility for property tax exemptions pursuant
11 to section five H of chapter fifty-nine. Any other use of this list
12 or information contained therein or disclosure of the names of
13 employers on said list to persons other than assessors or
14 designated employees shall be punishable by a fine of \$100.