

By Mr. Karol of Attleboro, petition of Stephen J. Karol relative to land value taxation. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT RELATIVE TO LAND VALUE TAXATION.

*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 23 of Chapter 59 of the General Laws is hereby amended  
2 by adding before the final paragraph the following new para-  
3 graphs: — The board of assessors of any city or town, with the  
4 approval of the city council in a city or the town meeting in a town,  
5 may decrease, by whatever amount is deemed appropriate by such  
6 council or meeting, the rate of taxation upon improvements in any  
7 class or classes; provided, however, that the rate of taxation upon  
8 land in any class in which the rate of taxation on improvements has  
9 been reduced as herein provided is increased by whatever amount  
10 is necessary to achieve the levy that would have been reached in  
11 such class, in accordance with the provisions of section fifty-six of  
12 chapter forty, had no reduction in the tax rate on improvements  
13 been effected. Such reduction in improvement taxation and equal  
14 increase in land value taxation may be effected by any city or town  
15 annually as desired and at once upon as many of the four classes of  
16 property as is deemed fit. In order that a particular tax differential  
17 desired by a city or town may be phased in gradually, a single  
18 meeting of a city council or a single town meeting may also deter-  
19 mine a schedule of increases in the tax differential in any class or  
20 classes in such city or town to take place as deemed appropriate  
21 over a period of years not to exceed twenty years. In no single year,  
22 however, shall the tax differential in any class be increased by an  
23 amount exceeding fifteen dollars.

24 The board of assessors in any city or town that has once reduced  
25 the taxes upon improvements and raised those upon land values in  
26 any class as herein provided shall not, on its own authority, reduce,  
27 partially or in toto, the tax differential in such class in any subse-  
28 quent year. Such partial or total reduction of the tax differential in  
29 any property class shall take place if approved by a majority of  
30 those voting in a referendum scheduled for this purpose by the city  
31 council in a city or the board of selectmen in a town; provided,  
32 however, that at least twenty-five percent of those registered to  
33 vote in that city or town vote in said referendum. In no instance,  
34 however, shall the rate of taxation upon improvements in any class  
35 exceed the rate imposed upon land in that class.

36 For the purposes of this Section the following words, shall have  
37 the following meanings: —

38 “Land”, real property, not including buildings, structures, im-  
39 provements or other things erected thereon or affixed thereto.

40 “Improvements”, real property, not including land.

41 “Land value taxation”, that portion of the property tax on any  
42 real property that results from application of the property tax rate  
43 as determined by the board of assessors under the provisions of  
44 section fifty-six of chapter forty upon the assessed value of the land  
45 contained in that real property.

46 “Improvement taxation”, that portion of the property tax on  
47 any real property that results from application of the property tax  
48 rate upon the assessed value of the improvements contained in that  
49 real property.

50 “Class”, any of the four classes of real property as defined in  
51 section three of chapter fifty-nine.

52 “Tax Differential”, the amount, in dollars per thousand of as-  
53 sessed valuation, by which the rate of taxation upon land values in  
54 any class exceeds the rate of taxation upon improvements in such  
55 class.