

# HOUSE . . . . . No. 3782

By Mr. Serra of Boston, petition of Emanuel G. Serra that cities and towns be authorized to grant certain exemptions in order to provide relief from the impact of revaluation. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT PROVIDING RELIEF FROM THE IMPACT OF REVALUATION.

*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 8 of Chapter 653 of the Acts of 1982 is  
2 hereby amended by adding the following paragraph: —

3 Notwithstanding any general or special law to the contrary, a  
4 city or town which has accepted the provisions of the preceding  
5 paragraph may, upon approval by the local appropriating author-  
6 ity, as defined in the preceding paragraph, grant an additional  
7 exemption, in the fiscal year following the year in which full and  
8 fair cash values are first certified, to a taxpayer who shall otherwise  
9 qualify for the exemption specified in the preceding paragraph  
10 which may be uniform for all exemption and none of which shall  
11 exceed sixty percent of said exemption for which the taxpayer qual-  
12 ifies; provided that all limitations and restrictions contained in the  
13 preceding paragraph shall apply to such exemption in such year.

1 SECTION 2. This Act shall take effect upon passage.

