

HOUSE No. 4877

By Mr. Coury of New Bedford, petition of Edward P. Coury for legislation to require that real estate tax assessments on multiple unit dwellings be based on full fair cash value of the property. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REQUIRING NONDISCRIMINATORY ASSESSMENT AS BETWEEN SINGLE AND MULTIPLE UNIT DWELLINGS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Notwithstanding the provisions of any general or special law
- 2 to the contrary, real estate assessments on a multiple unit
- 3 dwelling shall not be based solely on gross rental income but on
- 4 full fair cash value of said property.

IN SENATE, February 1, 1907.

The Committee on Education

is authorized to report to the Senate

the following report of the

Commissioner of Education

for the year 1906.