

# HOUSE . . . . . No. 4888

By Mr. Lappin of Springfield, petition of Peter H. Lappin that assessors of cities and towns be required to assess buildings under construction on April first instead of January first. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT REQUIRING ASSESSORS OF CITIES AND TOWNS TO ASSESS BUILDINGS WHICH ARE UNDER CONSTRUCTION ON APRIL FIRST INSTEAD OF JANUARY FIRST.

*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 11 of chapter 59 of the General Laws, as most recently
- 2 amended by section 1 of chapter 719 of the acts of 1972, is
- 3 hereby further amended by adding the following sentence:—
- 4 Notwithstanding any provisions of this section to the contrary,
- 5 any buildings which are under construction shall be assessed as
- 6 of April first instead of January first.

HOUSE . . . . . No. 1184

AN ACT TO . . . . .

SECTION 1.

That the . . . . .