

SENATE No. 1491

By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1491) of Robert D. Wetmore for legislation relative to require different classifications of real property to have different rates of taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLEARLY CLASSIFYING THE CATEGORIES OF VALUATION FOR REAL PROPERTY.

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

- 1 Clause (b) of section 2A of chapter 59 of the General Laws, as
2 appearing in the 1990 Official Edition, is hereby amended by
3 adding the following paragraph: —
4 In each city and town within the commonwealth the said uses,
5 class 1, residential; class 2, open space; class 3, commercial; and
6 class 4, industrial; shall, upon the adoption of this paragraph by a
7 majority vote of the governing body of said city or town, have a
8 distinctly different rate of taxation in each category and shall take
9 into consideration the differences specified in this chapter so that
10 a community will not place them in the same fair cash valuation
11 category.

