

By Mr. McDonough of Boston, petition of Thomas M. Menino and John E. McDonough relative to a pro forma tax of real property upon the expiration of projects of urban redevelopment corporations. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A PRO FORMA TAX APPLICATION TO THE YEAR IN WHICH A 121A PROJECT EXPIRES.

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 47 of Section 5 of Chapter 59, as appearing in the 1992
2 Official Edition, is hereby amended by striking the words
3 "twenty-one A" in line 1221, and inserting the following: —
4 twenty-one A, provided, however, if any such real property is ter-
5 minated, decertified or no longer subject to the provisions of
6 chapter 121A by expiration or otherwise, there shall be collected a
7 pro forma tax for the fiscal year in which the termination, decerti-
8 fication, expiration or other such event occurred, allocable on a
9 pro-rata basis to the days remaining in such fiscal year from
10 January first, or the date of termination, decertification, or expira-
11 tion or other event, whichever is later, to the end of the fiscal year.
12 The pro forma tax shall be computed by applying the appropriate
13 tax rate of the city or town for the fiscal year in which the termi-
14 nation, decertification, or expiration occurs to the value most
15 recently certified to the commissioner of revenue. The provisions
16 of section 2C of Chapter 59 relative to assessment and collection
17 of a pro forma tax shall apply.

REPORT OF THE

COMMISSIONERS OF THE GENERAL LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES

ON THE 15TH MARCH 1900

IN CONNECTION WITH THE

LANDS BELONGING TO THE

GENERAL LAND OFFICE

IN THE YEAR 1900

AND THE

LANDS BELONGING TO THE

GENERAL LAND OFFICE

IN THE YEAR 1900

AND THE

LANDS BELONGING TO THE