

# HOUSE . . . . . No. 1897

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By Mr. Cohen of Andover, petition of Gerald M. Cohen for legislation to facilitate the expansion of the real estate tax base in cities and towns. Taxation.

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## **The Commonwealth of Massachusetts**

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

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AN ACT TO FACILITATE THE EXPANSION OF THE REAL TAX BASE IN CITIES AND TOWNS.

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

1 Chapter 59 of the General Laws, as amended by chapter 580 of  
2 the acts of 1980, is hereby further amended by inserting after  
3 subsection 4 of section 21C the following new subsection: —

4 (4A) The total taxes assessed by any city or town in any fiscal  
5 year as allowable under the provisions of subsection (2), (3) and (4)  
6 may be increased by the specific amount of taxes assessed upon  
7 new real estate and personal property added to the tax base during  
8 such fiscal year, and such specific amount may be added to the total  
9 taxes assessed in such fiscal year for the purpose of establishing the  
10 tax limit for the fiscal year next following under subsections (2), (3)  
11 and (4).

