

By Mr. Businger of Brookline, petition of of Joseph M. Bonavita, John A. Businger and William D. Benson relative to placing certain limits on the total taxes assessed by the Commonwealth and local governments. 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 RELATIVE TO LIMITS ON STATE AND LOCAL TAXATION AND EXPENDITURES.

*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 21C of Chapter 59 of the General Laws is hereby amend-  
2 ed by striking subsection (4) and substituting the following new  
3 language:—

4 (4) Notwithstanding the provisions of sections (1), (2) and (3),  
5 the total taxes assessed by the commonwealth or by any city, town,  
6 county, district, authority or other governmental entity upon real  
7 estate and personal property as defined in this chapter shall not, in  
8 any fiscal year, with respect to any city or town, exceed the total  
9 taxes so assessed in the preceding fiscal year by more than two and  
10 one-half percent unless the local appropriating authority shall vote  
11 to exceed said limit.

THE HOUSE OF REPRESENTATIVES  
OF THE STATE OF NEW YORK  
IN SENATE, January 15, 1907.

REPORT

OF THE

COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE

ON JANUARY 15, 1907.

ALBANY: PUBLISHED BY THE STATE PRINTING OFFICE, 1907.