

HOUSE No. 5409

By Mr. Coury of New Bedford, petition of Edward P. Coury that provision be made for the changing of real estate tax statutory exemptions and abatements from the calendar year to a fiscal year. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING THE CHANGING OF REAL ESTATE STATUTORY EXEMPTIONS FROM THE CALENDAR YEAR TO A FISCAL YEAR.

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

- 1 Notwithstanding the provisions of any law to the contrary all
- 2 real estate tax statutory exemptions and abatements shall be
- 3 registered on a fiscal year basis from July first through the
- 4 following June thirtieth rather than on the calendar year.

