

By Mr. Kafka of Sharon, petition of Louis L. Kafka that owners of condominiums be granted a real estate tax abatement for failure of municipalities to provide certain services. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING CERTAIN REAL ESTATE TAXES.

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 is hereby amended by inserting
2 after section 59 the following section:—
3 Section 59A. If a city or town fails to provide a service to a
4 condominium or housing cooperative corporation which is pro-
5 vided to other residents of the city or town, the city or town may,
6 at its option, grant to an owner of such a condominium or housing
7 cooperative, who is assessed a real property tax on such property,
8 an abatement of such tax. Said abatement shall be in an amount to
9 be determined by the local board of assessors and shall take into
10 account the total cost of the service provided and the additional
11 cost which the city or town would incur if such service were pro-
12 vided to said condominium or housing cooperative corporation.

