

# HOUSE . . . . . No. 1784

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By Mr. Tarr of Gloucester, petition of Bruce E. Tarr and other members of the House relative to local real estate taxes. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT RELATIVE TO LOCAL 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 Paragraph (h) of Section 21C of Chapter 59, as most recently  
2 amended by Chapter 229 of the Acts of 1987, is hereby further  
3 amended by striking the first sentence and inserting in place  
4 thereof the following: —

5 (h) In a city or town, if a majority of the local appropriating  
6 authority of the people by local initiative procedure; or in cities  
7 or towns without a local initiative procedure, by petition of a  
8 number of registered voters equal to not less than ten per cent  
9 of the total number of registered voters in the town, shall so  
10 require, there shall be a special election called in order to submit  
11 a question to the voters as to whether said city or town should  
12 be required to assess taxes by a specified amount below that  
13 amount allowed pursuant to this section; provided, however,  
14 that in no event shall action under this paragraph authorize a  
15 reduction in the rate of taxation of a rate below one percent of  
16 fair market value.

