

HOUSE No. 1589

By Mr. Lynch of Barnstable, petition of Thomas K. Lynch relative to the taxation of real property. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION OF REAL PROPERTY.

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 striking
2 out section 21C and inserting in place thereof the following: —

3 *Section 21C.* (a) In any city or town, the total taxes assessed
4 upon real estate and personal property by the Commonwealth or
5 by any city, town, county, district, authority or other governmental
6 entity under the provisions of this chapter shall not exceed two and
7 one-half percent of the aggregate full and fair cash valuation in said
8 city or town in any fiscal year. Any city or town in which total taxes
9 exceed this limit shall be subject to the provisions of paragraph (c)
10 of this section.

11 (b) Notwithstanding the provisions of paragraph (a), in any city
12 or town in which the total taxes assessed upon real estate and
13 personal property for the fiscal year ending June thirtieth, nineteen
14 hundred and eighty-one was less than two and one-half percent,
15 that lesser percentage shall be the maximum percentage of full and
16 fair cash valuation at which such total taxes may be assessed under
17 said paragraph.

18 (c) In any city or town which assesses real estate and personal
19 property taxes at a percentage which is less than or equal to the
20 limits imposed pursuant to paragraphs (a) or (b), the total taxes
21 assessed for any fiscal year shall not exceed an amount equal to one
22 hundred two and one-half percent, that lesser percentage shall be
23 the maximum percentage of full and fair cash valuation at which
24 such total taxes may be assessed under said paragraph.

25 (c) In any city or town which assesses real estate and personal
26 property taxes at a percentage which is less than or equal to the
27 limits imposed pursuant to paragraphs (a) or (b), the total taxes
28 assessed for any fiscal year shall not exceed an amount equal to one
29 hundred two and one-half percent of the total taxes assessed for the
30 preceding fiscal year; provided, however, that said amount of total
31 taxes may be further increased by those amounts approved in
32 accordance with the provision of paragraph (d); and provided
33 further, however, that the total amount of taxes assessed for the
34 then current fiscal year may be increased by an amount equal to the
35 full and fair cash valuation of any real or personal property which
36 will be subject to taxation for the first time during such fiscal year
37 or which has had an increase in its assessed valuation of no less
38 than fifty percent over the prior year's valuation, unless such
39 increase is due to a certified revaluation of the entire city or town.

40 (d) Any city or town which is subject to the provisions of
41 paragraph (c) may, either by a two-thirds vote of the local appro-
42 priating authority or by any more stringent requirement that may
43 be adopted, call for a special election in order to submit a question
44 to the voters as to whether said city or town should be allowed to
45 assess taxes in excess of the amount allowed pursuant to said
46 paragraph (c) by a specified amount; provided, however, that said
47 specified amount shall not be greater than two and one-half per-
48 cent of the total taxes assessed for the preceding fiscal year. In any
49 city or town choosing to hold such an election, the question sub-
50 mitted shall be worded as follows: —

51 “Shall the (city/town) of _____ be allowed to assess
52 an additional \$ _____ in real estate and personal property taxes
53 for the fiscal year beginning July first, nineteen hundred and
54 _____?”

55 Yes _____ No _____”

56 The question shall be deemed approved if not less than fifty-five
57 percent of the persons voting thereon shall vote “yes”; provided,
58 however, that no election shall be valid and binding and, therefore,
59 the limit imposed pursuant to said paragraph (c) shall remain
60 unaltered unless at least thirty percent of the eligible registered
61 voters in the city or town shall have cast ballots at said special
62 election.