

# HOUSE . . . . . No. 2099

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By Mr. Smith of Lynn, petition of James E. Smith and other members of the House for legislation to prohibit tax abatements to non-owner occupied dwellings which do not meet code standards. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT PROHIBITING TAX ABATEMENTS TO NON-OWNER OCCUPIED DWELLINGS WHICH DO NOT MEET CODE STANDARDS.

*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 59 of chapter 59 of the General Laws, as most recently  
2 amended by chapter 615 of the acts of 1965, is hereby further  
3 amended by adding the following sentence: — The assessors shall  
4 not abate taxes pursuant to this section if, in the case of non-  
5 owner occupied properties, the property in question is in  
6 violation of any applicable state or local health, building or  
7 sanitation code.

