

HOUSE No. 4600

By Mr. Switzler of Wellesley, petition of Royall H. Switzler that the amount of the reduction in actual taxes due as the result of certain real property tax exemptions remain substantially the same after a general revaluation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT THE AMOUNT OF THE REDUCTION IN ACTUAL TAXES DUE AS THE RESULT OF CERTAIN REAL PROPERTY TAX EXEMPTIONS SHALL REMAIN SUBSTANTIALLY THE SAME AFTER A GENERAL REVALUATION AS BEFORE.

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 1. Chapter 59 of the General Laws is hereby
2 amended by inserting after section 5 the following section: —

3 *Section 5B.* Whenever a city or town shall have made a general
4 revaluation of all its real property for purposes of taxation, the
5 owner of real property, who is entitled for purposes of taxation, the
6 owner of real property, who is entitled or would be entitled, had
7 not the general revaluation increased the value of such owner's
8 whole estate above the amounts allowed, to receive a reduction in
9 actual taxes due with respect to such property pursuant to an
10 exemption under clause seventeenth, twenty-second, twenty-
11 second A, twenty-second B, twenty-second C, thirty-seventh,
12 forty-first, forty-second and forty-third of section five of chapter
13 fifty-nine, shall receive a reduction in actual taxes due which is
14 substantially the same as that to which said owner would have
15 received in the year immediately previous to such general
16 revaluation.

1 SECTION 2. The provisions of this act shall apply to all real
2 property tax exemptions granted for tax years beginning after
3 June thirtieth, nineteen hundred and seventy-seven.

