

SENATE No. 1593

By Mr. Rosenberg, a petition (accompanied by bill, Senate, No. 1593) of Stanley C. Rosenberg for legislation relative to the certification of property tax assessments. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO PROPERTY TAX ASSESSMENTS.

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. Section 56 of chapter 40 of the General Laws, as
2 appearing in the 1994 Official Edition, is hereby amended by
3 striking out the first two sentences and inserting in place thereof
4 the following two sentences:—

5 Every fifth year, the commissioner shall certify as to whether
6 the board of assessors is assessing property at full and fair cash
7 valuation. Once certified, a city or town may classify in the
8 manner set out in this section for the year of certification and for
9 the four years next following said year of certification.

1 SECTION 2. The provisions of section one of this act shall be
2 applicable to all certifications issued by the commissioner after
3 the effective date of this act.

