

HOUSE No. 1136

By Mr. Carney of Boston, petition of Daniel W. Carney for legislation to encourage the continuance of a broad representation of middle class citizens in commercialized and industrialized communities by providing tax exemption for land upon which certain types of residences are erected. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT TO ENCOURAGE THE CONTINUANCE OF A BROAD REPRESENTATION OF MIDDLE CLASS CITIZENS IN COMMERCIALIZED AND INDUSTRIALIZED COMMUNITIES BY PROVIDING TAX EXEMPTION FOR LAND UPON WHICH CERTAIN TYPES OF RESIDENCES ARE ERECTED.

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. Any provision of general or special law to the
2 contrary notwithstanding land upon which is erected a one or
3 two family dwelling which is occupied in whole or in part as
4 the residence of the owner shall, subject to the provisions of
5 section two of this act, be exempt from taxation in the city or
6 town in which said land is located and only the value of the
7 dwelling on the land shall be assessed for the purposes of taxation.

1 SECTION 2. The provisions of this act shall be in effect in such
2 cities as shall vote to accept the same.

The City of
do hereby certify that the foregoing is a true and correct copy of the original as the same appears in the records of the City of

The Government of

Is hereby

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