

SENATE . . . . . No. 1106

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By Mr. Cawley, a petition of Christopher A. Iannella and Robert L. Cawley for legislation relative to taxation of real estate in certain cases of abatement.

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The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAXATION OF REAL ESTATE IN CERTAIN CASES  
OF ABATEMENT.

*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 38 of chapter 59 of the General Laws, as appearing  
2 in the Tercentenary Edition, is hereby amended by adding at  
3 the end of the following paragraph:—

4 If a tax on a parcel of real estate is upon application under  
5 section fifty-nine reduced by the assessors because of over-  
6 valuation, the assessors shall not increase the valuation of  
7 such real estate in any of the three years next following the  
8 year to which such abatement relates unless there is a revalu-  
9 ation of the taxable property of the city or town or the asses-  
10 sors file with the city or town clerk a written statement of  
11 the reasons for such increased valuation.

