

By Mr. Coury of New Bedford, petition of Edward P. Coury for a legislative amendment of the Constitution relative to allowing the classification and assessment of real property according to its use. Taxation.

The Commonwealth of Massachusetts

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION TO ALLOW THE CLASSIFICATION AND ASSESSMENT OF REAL PROPERTY ACCORDING TO ITS USE.

1 A majority of all the members elected to the Senate and House of
2 Representatives, in joint session, hereby declares it to be expedient
3 to alter the Constitution by the adoption of the following Article of
4 Amendment, to the end that it may become a part of the
5 Constitution [if similarly agreed to in a joint session of the next
6 General Court and approved by the people at the state election
7 next following]:

8 **ARTICLE OF AMENDMENT.**

9 **ARTICLE IV** of Section 1 of Chapter 1 of Part the Second of the
10 Constitution is hereby amended by inserting after the words "and
11 to impose and levy proportional and reasonable assessments, rates
12 and taxes, upon all the inhabitants of, and persons resident, and
13 estates lying, within said Commonwealth," the following words: —
14 , except that the general court may classify real property according
15 to its use into three categories: — industrial, business, and
16 conservation uses, and may provide for the assessment, rating and
17 taxation thereof at different rates in the different classes so
18 established, with the highest rate industrial, the next highest
19 business, and the lowest conservation use, but proportionately in
20 the same class, and further that residential property shall be taxed
21 on a flat rate basis not to exceed \$250 for each residential unit
22 existing in a community during any portion of a tax year.

