

# HOUSE . . . . . No. 846

By Mr. Kafka of Sharon (by request), petition of Michael B. Hirsch that owners of condominiums be granted a real estate tax abatement for failure of municipalities to provide certain services. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT FURTHER REGULATING CERTAIN REAL ESTATE TAXES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 59 of the General Laws is hereby amended by insert-  
2 ing after section 59 the following section: —

3 Section 59A. If a city or town fails to provide a service to a  
4 condominium or housing cooperative corporation which is  
5 provided to other residents of the city or town, the city or town  
6 may, at its option, grant to an owner of such a condominium or  
7 housing cooperative, who is assessed a real property tax on such  
8 property, an abatement of such tax. Said abatement shall be in  
9 an amount to be determined by the local board of assessors and  
10 shall take into account the total cost of the service provided and  
11 the additional cost which the city or town would incur if such  
12 service were provided to said condominium or housing coop-  
13 erative corporation.

