HOUSE DOCKET, NO. 1102 FILED ON: 1/19/2011

HOUSE . . . . . No. 1701

The Commonwealth of Massachusetts

PRESENTED BY:

David Paul Linsky

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act to insure fair taxation of affordable housing.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
David Paul Linsky	*5th Middlesex*
Michael O. Moore	☐ *[District]* ☐
Chris Walsh	*6th Middlesex*

HOUSE DOCKET, NO. 1102 FILED ON: 1/19/2011

HOUSE . . . . . No. 1701

By Mr. Linsky of Natick, a petition (accompanied by bill, House, No. 1701) of David Paul Linsky, Michael O. Moore and Chris Walsh relative to the classification of real property for purposes of taxation. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2817* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act to insure fair taxation of affordable housing.

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

SECTION 1. Section 38 of Chapter 59 of the General Laws is hereby amended by deleting the section in its entirety and replacing it with the following:

Section 38. The assessors of each city and town shall at the time appointed therefore make fair cash valuation of all the estate, real and personal, subject to taxation therein, and such determination shall be the assessed valuation of such estate. In determining the fair cash valuation, the assessors shall consider any restrictions to the use of the property which have been recorded with the deed to the property. In cities, the assessors may, in any year, divide the city into convenient assessment districts.

The assessed valuation of real property subject to taxation under this chapter shall be classified as follows:

Class one, residential;

Class two, open;

Class three, commercial; and

Class four, industrial.

15 The resulting amount shall be the taxable valuation of each class of property to which the
16 assessors shall apply the tax rates applicable to each class as determined under section twenty-
17 three A of chapter fifty-nine of the city or town, to determine the tax due and payable on such
18 property.