

# HOUSE . . . . . No. 170

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By Mr. Linsky of Natick, petition of David Paul Linsky and others relative to the property tax classification of small businesses. Community Development and Small Business.

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## The Commonwealth of Massachusetts

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PETITION OF:

David Paul Linsky  
J. James Marzilli, Jr.

Michael E. Festa  
James B. Eldridge

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In the Year Two Thousand and Seven.

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AN ACT RELATIVE TO THE PROPERTY TAX CLASSIFICATION OF SMALL BUSINESSES.

*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 striking  
2 out section 5I, as appearing in the 1998 Official Edition, and  
3 inserting in place thereof the following section:—  
4 Section 5I. With respect to each parcel of real property classified  
5 as class three, commercial, in each city or town certified by the com-  
6 missioner to be assessing all property at its full and fair cash valua-  
7 tion, and at the option of the selectmen or mayor, with the approval  
8 of the town meeting or city council, as the case may be, there shall  
9 be an exemption equal to not more than fifty percent of the value of  
10 the parcel; provided, however, that such exemption shall only apply  
11 to property that is solely occupied by a business that, at that location  
12 and all others combined, had an assessed valuation of less than one  
13 million dollars. This exemption shall be in addition to any exemp-  
14 tions allowable under section five. The value of exemptions granted  
15 under this section shall be borne by the combined value of class  
16 three commercial property and class four industrial property.