

**HOUSE . . . . . No. 2837**

By Mr. Ayers of Quincy, petition of Bruce J. Ayers relative to providing for property tax relief for small business owners. Revenue.

**The Commonwealth of Massachusetts**

In the Year Two Thousand and Seven.

AN ACT PROVIDING FOR PROPERTY TAX RELIEF FOR SMALL BUSINESS OWNERS.

*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 1. Chapter 59 of the General Laws, as appearing in the  
2 2004 Official Edition, is hereby amended by inserting after Section  
3 5J, the following section:—

4 Section 5K. 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 board of selectmen or mayor, with the  
8 approval of the city council, there shall be an exemption equal to not  
9 more than 10 percent of the average assessed value of all property  
10 classified as class 3 commercial property; provided, however, that  
11 such an exemption shall only be applied to property that is owned  
12 and occupied by a business that employed 50 persons or less in the  
13 year preceding the assessment date for the property; and provided  
14 further that such an exemption shall only apply to property with an  
15 assessed valuation below 1 million dollars. This exemption shall be  
16 in addition to any exemptions allowable under Section 5. The value  
17 of exemption granted under this section shall be borne by the com-  
18 bined value of class 3 commercial property.

19 For the purpose of this section the determination of the number of  
20 persons employed by the director of the division of employment and  
21 training pursuant of section 64A of chapter 151A.

1 SECTION 2. Chapter 151A of the General Laws, as appearing in  
2 the 2004 Official Edition, is hereby amended by inserting after  
3 Section 64, the following new section:—

4 Section 64A. The director shall on or before July first of each  
5 year provide to the chairman of the board of assessors in each city  
6 and town a list of all employers located in said city or town with an  
7 average annual employment of 50 persons or less during the pre-  
8 vious year. The list shall be confidential and shall be used only by  
9 the assessor or employees duly designated by the assessors for the  
10 purpose of determining eligibility for property tax exemptions pur-  
11 suant to Section 5K of Chapter 59.