

**HOUSE . . . . . No. 3006**

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By Mr. Linsky of Natick, petition of David Paul Linsky and others relative to the classification of real property for purposes of taxation. Revenue.

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**The Commonwealth of Massachusetts**

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PETITION OF:

David Paul Linsky	J. James Marzilli, Jr.
Cleon H. Turner	Michael E. Festa
Gale D. Candaras	Alice Hanlon Peisch
Bruce E. Tarr	Gloria L. Fox
Matthew C. Patrick	Karen E. Spilka

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In the Year Two Thousand and Seven.

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AN ACT TO ENSURE 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:*

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

4 Section 38. The assessors of each city and town shall at the time  
5 appointed therefor make fair cash valuation of all the estate, real and  
6 personal, subject to taxation therein, and such determination shall be  
7 the assessed valuation of such estate. In determining the fair cash  
8 valuation, the assessors shall consider any restrictions to the use of  
9 the property which have been recorded with the deed to the property.  
10 In cities, the assessors may, in any year, divide the city into conve-  
11 nient assessment districts.

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

14 Class one, residential;  
15 Class two, open;  
16 Class three, commercial; and  
17 Class four, industrial.

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