

**HOUSE . . . . . No. 4119**

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By Mr. Patrick of Falmouth, petition of Matthew C. Patrick that tax assessors of cities and towns be directed to determine the fair cash valuation of affordable housing. Housing.

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**The Commonwealth of Massachusetts**

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In the Year Two Thousand and Seven.  
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AN ACT RELATIVE TO THE ASSESSMENT OF LOCAL 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 SECTION 1. Chapter 59 of the General Laws, as appearing in the  
2 2004 Official Edition, is hereby amended by adding after Section 38  
3 H the following section:—

4 Section 38 I. Affordable Housing; valuation.

5 In determining the fair cash valuation of affordable housing, as  
6 defined in Section 1 of Chapter 60, the assessors of each city and  
7 town shall consider the deed restrictions ensuring affordability  
8 placed on the property.

1 SECTION 2. Section 1 shall be effective for fiscal years begin-  
2 ning on or after July 1, 2007.