

# HOUSE . . . . . No. 4253

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By Representative Binienda of Worcester and Senator Augustus, joint petition of John J. Binienda and Edward M. Augustus, Jr., for legislation to further regulate the assessment of property taxes in the cities and towns of the Commonwealth. Revenue.

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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. Section 38 of chapter 59 of the General Laws, as  
2 appearing in the 2006 Official Edition, is hereby amended by adding  
3 the following paragraph:—

4 For purposes of this section, in determining fair cash valuation,  
5 the assessor shall take into account any applicable restriction  
6 described in section 31 of chapter 184 and as defined therein,  
7 granted in perpetuity, or imposed by operation of a governmental  
8 program, including but not limited to, the Inland Wetlands Act.

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