

# SENATE . . . . . No. 2461

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Senate, October 12, 2023 --Text of the Senate amendment (Senator Brownsberger) to the House Bill relative to property tax classifications in the city of Watertown (House, No. 2910).

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## The Commonwealth of Massachusetts

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In the One Hundred and Ninety-Third General Court  
(2023-2024)  
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1           SECTION 1. Notwithstanding section 1A of chapter 58 of the General Laws or any other  
2 general or special law, rule or regulation to the contrary, the commissioner of revenue shall  
3 further adjust the minimum residential factor of the city of Watertown determined under said  
4 section 1A of said chapter 58 for fiscal years 2024, 2025 and 2026 if adoption of such factor for  
5 any such year would otherwise have been determined through application of the percentage  
6 limitation under clause (b) of the third sentence of the second paragraph of said section 1A of  
7 said chapter 58. The new minimum residential factor for such year shall be: (i) for fiscal year  
8 2024, 50 per cent, subject to such adjustment upward as may be required to provide that the  
9 percentage of the total tax levy imposed on any class of real or personal property shall not  
10 exceed 175 per cent of the full and fair cash valuation of the taxable real and personal property in  
11 the city of Watertown; (ii) for fiscal year 2025, 50 per cent, subject to such adjustment upward as  
12 may be required to provide that the percentage of the total tax levy imposed on any class of real  
13 or personal property shall not exceed 175 per cent of the full and fair cash valuation of the  
14 taxable real and personal property in the city of Watertown; and (iii) for fiscal year 2026, 50 per  
15 cent, subject to such adjustment upward as may be required to provide that the percentage of the

16 total tax levy imposed on any class of real or personal property shall not exceed 175 per cent of  
17 the full and fair cash valuation of the taxable real and personal property in the city of Watertown.

18 SECTION 2. This act shall take effect upon its passage.