

SENATE No. 1392

The Commonwealth of Massachusetts

PRESENTED BY:

Richard T. Moore

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the exemption of certain property taxes.

PETITION OF:

NAME:

Richard T. Moore

DISTRICT/ADDRESS:

Worcester and Norfolk

SENATE No. 1392

By Mr. Richard T. Moore, a petition (accompanied by bill, Senate, No. 1392) of Richard T. Moore for legislation relative to the exemption of certain property taxes . Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to the exemption of certain property 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 5 of chapter 59 of the General Laws, as appearing in the 2010
2 Official Edition, is hereby amended by inserting at the end thereof:-

3 Fifty-eighth. Real property located on a private road or way, no greater than the
4 reasonable cost of maintenance and improvements to such road or way. An owner of said real
5 property may apply for an abatement thereon by filing a petition with the board of assessors
6 within the time allowed by law for filing an application for abatement of the tax of which such
7 charge is, or, if the property were not tax exempt, would have been a part, and if such board finds
8 that such charge is more than is properly due, a reasonable abatement shall be made.