

HOUSE No. 619

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to municipal relief..

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, as appearing in the 2006 Official Edition, is hereby
2 amended by inserting after the word “Third,” in line 32 the following paragraph:-

3 Notwithstanding any general or special law to the contrary, real property of a charitable
4 organization, which term, as used in this clause, shall mean (1) a literary, educational,
5 benevolent, charitable or scientific institution or temperance society incorporated in the
6 commonwealth, and (2) a trust for literary, educational, benevolent, charitable, scientific or
7 temperance purposes if it is established by a declaration of trust executed in the commonwealth
8 or all its trustees are appointed by a court or courts in the commonwealth and if its principal
9 literary, benevolent, charitable, scientific or temperance purposes are solely carried out within
10 the commonwealth or its literary, benevolent, charitable, scientific or temperance purposes are
11 principally and usually carried out within the commonwealth; shall be taxed at 25 per cent of the
12 commercial real property rate. Pursuant to a filing under section 8F of chapter 12, a charitable
13 organization may petition the local assessor to grant a complete exemption on all real property