

SENATE No. 2255

The Commonwealth of Massachusetts

In the Year Two Thousand Ten

An Act authorizing property tax exemption for certain small sheds and outbuildings in the Town of Carver..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Notwithstanding any general or special law to the contrary, any shed or outbuilding
- 2 which is 120 square feet or less in size and is located on the site of a manufactured home, as
- 3 defined in section 32Q of chapter 140 of the General Laws, in the town of Carver shall be
- 4 exempt from taxation under chapter 59 of the General Laws.