

# HOUSE . . . . . No. 3781

---

## The Commonwealth of Massachusetts

\_\_\_\_\_  
In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

An Act relative to reducing tax burden on property owners.

*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 5 of chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is  
2 hereby amended by adding the following clause:-

3           Fifty-eighth. Upon the acceptance of this section by a city or town, the board of assessors  
4 may grant an abatement of up to 50 per cent of the total tax assessed on a small business's  
5 commercial real estate and personal property if said small business can prove a hardship, with  
6 respect to such assessed property, caused by a public works project, or by actions taken by a  
7 municipal utility company. Any such abatement shall expire when the hardship ends, or after no  
8 more than two consecutive years. The city or town shall establish a maximum number of  
9 employees, or maximum gross receipts in the preceding calendar year, for which a small  
10 business may be eligible for this abatement.