

HOUSE No. 4717

The Commonwealth of Massachusetts

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

An Act relative to the residential exemption.

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

1 Chapter 59 of the General Laws is hereby amended by adding the following section:-

2 Section 5C1/4. Notwithstanding any special act to the contrary, a city or town may grant
3 a residential exemption in the amount and manner set forth in section 5C of this chapter and if
4 made available, a taxpayer aggrieved by the failure to receive the exemption may apply to the
5 assessors in the time and manner in section 5C.