

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.