

Acts (2018)

Chapter 298

AN ACT AUTHORIZING THE CITY OF SOMERVILLE TO OFFER AN EXEMPTION FOR CERTAIN OWNER OCCUPIED RESIDENTIAL PROPERTIES FOR WATER AND SEWER CHARGES AND RATES.

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

SECTION 1. (a) Notwithstanding any general or special law to the contrary and in addition to any reduction in real estate tax liability pursuant to general or special law, the mayor and the board of aldermen of the city of Somerville may establish a program by ordinance allowing for an exemption or discount equal to not more than 30 per cent on water and sewer charges and rates, applicable to any person who is a taxpayer approved for an exemption for residential real property with respect to a parcel of real property classified as Class One, residential in the city of Somerville, pursuant to section 5C of chapter 59 of the General Laws or chapter 285 of the acts of 2014. The exemption or discount on water and sewer charges and rates shall be applied only to the principal

residence of the taxpayer as used by the taxpayer for income tax purposes. The program shall be revenue neutral to and within the city of Somerville water and sewer enterprise fund.

(b) Any such exemption or discount on water and sewer charges and rates shall be in addition to any other discount, exemption or abatement to which the taxpayer is eligible.

SECTION 2. This act shall take effect upon its passage.

Approved, November 15, 2018.