

HOUSE No. 1575

The Commonwealth of Massachusetts

PRESENTED BY:

Jay D. Livingstone

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to assessing administration.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>

HOUSE No. 1575

By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 1575) of Jay D. Livingstone, Daniel J. Ryan and Daniel J. Hunt relative to real estate tax assessment administration. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2595 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to assessing administration.

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 1. Section 38 of chapter 59 of the General Laws as appearing in the 2012
2 Official Edition is hereby amended by adding the following paragraph:-

3 Upon certification by the commissioner that the assessed values represent the full and fair
4 cash valuation for each class of property, pursuant to section 1A of chapter 58, no action shall be
5 maintained to enjoin the assessment or collection by a city or town or any of its officers, agents
6 or employees of any tax assessed pursuant to this chapter.

7 SECTION 2. Said chapter 59 is hereby further amended by adding the following section:-

8 Section 75A. (a) If the board of assessors determines, from the verification of an
9 application, return, or otherwise, that less than the full amount of a tax due under this chapter has

10 been assessed, or is not deemed to be assessed, the board may, at any time within three years
11 after the year for which the tax was due, application or return was filed, or the date when such
12 application or return was required to be filed, whichever occurs later, assess the same with
13 interest as provided in section 57, first giving notice of the board's intention to the person to be
14 assessed. Such person or his representative may confer with the board as to the proposed
15 assessment within thirty days after the date of notification. After expiration of thirty days from
16 the date of such notification, the board shall assess the amount of tax remaining due the city or
17 town, or any portion thereof which has not therefore been assessed. Failure to receive the notice
18 provided for by this paragraph shall not affect the validity of the tax.

19 (b) In the case of arithmetic or clerical error or other obvious error transparent upon the
20 face of the return, the board of assessors may assess to the person a deficiency attributable to
21 such error without giving notice of its intention to so assess.

22 (c) In the case of a false or fraudulent application or return filed with the intent to evade a
23 tax, or of a failure to file a return or application, the board may make an assessment at any time
24 within 6 years after the application or return was filed, without giving notice of its intention to
25 assess, determining the tax due according to the board's best information and belief.

26 (d) A record of all notices of assessments pursuant to this section shall be filed each year
27 with the Commissioner of Revenue no later than 60 days after the conclusion of the fiscal year.

28 Such additional assessment shall not render the tax of the city or town invalid though its
29 amount, in consequence thereof shall exceed the amount authorized by law to be raised.

30 A person aggrieved by a tax assessed under this section may apply for an abatement, at
31 any time within 3 months after the bill is first sent to the person, in the manner provided in this
32 chapter.

33 SECTION 3. Section 61A of said chapter 59 of the General Laws, as so appearing, is
34 hereby further amended by striking out the second sentence and inserting in place thereof the
35 following sentence:-

36 For the purposes of this section a written request, which identifies itself as a chapter 59
37 section 61a request, delivered to an applicant, either in person, by mail, by fax, or electronically,
38 along with a chapter 59 section 59 abatement application shall be deemed to be delivered to the
39 applicant on the filing date of said abatement application, and failure of the applicant to comply
40 with the request within 30 days of the deemed delivery date shall bar him from any statutory
41 appeal under this chapter unless the applicant was unable to comply with such request for
42 reasons beyond his control or unless he attempted to comply in good faith.

43 SECTION 4. Section 75 of said chapter 59 of the General Laws as so appearing, is
44 hereby amended by striking out, in lines 15 through 19, the words “The assessors shall annually,
45 not later than June 30 of the taxable year or 100 days after the date on which the tax bills are
46 mailed, if mailed after March 22, return to the commissioner a statement showing the amounts of
47 additional taxes so assessed” and inserting in place thereof the following:- The assessors shall
48 maintain a record of omitted assessments for a period of 5 years, subject to Department of
49 Revenue audit.