

HOUSE No. 01674

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas J. Calter

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 passage of the accompanying bill:

An Act relative to applications for local property tax exemptions.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Thomas J. Calter

12th Plymouth

Benjamin Swan

11th Hampden

HOUSE No. 01674

By Mr. Thomas J. Calter of Kingston, petition (accompanied by bill, House, No. 01674) of Benjamin Swan and Thomas J. Calter relative to applications for property tax abatements. Joint Committee on Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to applications for local property tax exemptions.

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

- 1 Be it enacted by the Senate and House of Representatives in General Court assembled, and by
- 2 the authority of the same, as follows:
- 3 SECTION 1. Chapter 59 of the General Laws is hereby amended by striking out section 29, as
- 4 amended by section 44 of chapter 188 of the acts of 2010, and inserting in place thereof the
- 5 following section:-
- 6 Section 29. Assessors before making an assessment shall give reasonable notice thereof to all
- 7 persons subject to taxation on January 1 in their respective towns. Such notice shall be posted in
- 8 one or more public places in each town, or shall be given in some other sufficient manner, and
- 9 shall require the said persons to bring into the assessors, on or before March 1 following, unless
- 10 the assessors for cause shown extend the time to a reasonable later time but in no event later than
- 11 the last day for filing an application for abatement of the tax for the fiscal year to which the filing

12 relates, in case of residents a true list, containing the items required by the commissioner in the
13 form prescribed by him under section 5 of chapter 58 of all their personal estate not exempt from
14 taxation, except intangible property the income of which is included in a return filed the same
15 year in accordance with sections 22 to 25, inclusive, of chapter 62, and in case of non-residents
16 and foreign corporations such a true list of all their personal estate in that town not exempt from
17 taxation, and may or may not require such list to include their real estate subject to taxation in
18 that town. It shall also require all persons, except corporations making returns to the
19 commissioner of insurance as required by section 38 of chapter 176, to bring in to the assessors,
20 on or before August 1 following, unless the assessors for cause shown extend the time to a
21 reasonable later time but in no event later than the last day for filing an application for abatement
22 of the tax for the fiscal year to which the filing relates, true lists, similarly itemized, of all real
23 and personal estate held by them respectively for literary, educational, temperance, benevolent,
24 charitable or scientific purposes on July 1 preceding, or at the election of any such corporation
25 on the last day of its fiscal year preceding said July 1, together with such information relating to
26 the exemption of such real and personal estate from taxation as may be required and in the form
27 prescribed by the commission under sections 3 and 31 of chapter 58 and the amount of receipts
28 and expenditures for said purposes during the year together with copies of federal tax returns
29 containing unrelated business income taxable under section 511 of the Internal Revenue Code.
30 The assessors may require from any person claiming an exemption from taxation under any
31 clause of section 5 specifically listed in section 59, a full list of all such person's taxable
32 property, both real and personal, to the extent and in the form prescribed by the commissioner
33 under sections 5 and 31 of chapter 58.

34 SECTION 2. This act shall be effective for fiscal years beginning on or after July 1, 2012.