FILED ON: 01/20/2011

HOUSE No. 02509

The Commonwealth of Massachusetts

PRESENTED BY:

John V. Fernandes

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 authorized abatement applications..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John V. Fernandes	10th Worcester
Cory Atkins	14th Middlesex

HOUSE No. 02509

By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2509) of Atkins and Fernandes relative to the filing of tax abatement applications by persons claiming to represent taxpayers, tenants, or mortgage holders Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE

□ HOUSE
□ , NO. *2876* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to authorized abatement applications..

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 59 of chapter 59 is hereby amended by adding the following paragraph:—
- 2 Persons claiming to represent taxpayers, tenants, or mortgage holders as defined under this
- 3 section, must file an original authorization letter from the taxpayer, as defined, with the Board of
- 4 Assessors either at the same time as an overvalue application is submitted, or prior to the
- 5 deadline for filing such applications. The failure to timely submit such authorization letter shall
- 6 bar action on the overvalue application by the Board of Assessors. Further, such applications
- 7 shall have no standing at the Appellate Tax Board or at the County Commissioners.