

HOUSE No. 2639

The Commonwealth of Massachusetts

PRESENTED BY:

Sarah K. Peake and Julian Cyr

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 increasing the exemption for residential property in the town of Provincetown.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Sarah K. Peake

4th Barnstable

Julian Cyr

Cape and Islands

HOUSE No. 2639

By Representative Peake of Provincetown and Senator Cyr, a joint petition (accompanied by bill, House, No. 2639) of Sarah K. Peake and Julian Cyr (by vote of the town) relative to increasing the exemption for residential property in the town of Provincetown. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act increasing the exemption for residential property in the town of Provincetown.

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. Notwithstanding section 5C of chapter 59 of the General Laws or any other
2 general or special law to the contrary, with respect to each parcel of real property classified as
3 class one, residential, in the town of Provincetown as certified by the commissioner of revenue to
4 be assessing all local property at its full and fair cash valuation, and with the approval of the
5 board of selectmen, there shall be an exemption equal to not more than 35 per cent of the average
6 assessed value of all class one residential parcels within the town, or such other maximum
7 percentage as may be established from time to time by the General Court; provided, however,
8 that the exemption shall be applied only to (1) the principal residence of the taxpayer as used by
9 the taxpayer for income tax purposes or (2) a residential parcel occupied by a resident of the
10 town of Provincetown, other than the taxpayer, occupied on a year-round basis and used as his or
11 her principal residence for income tax purposes; provided that the town may adopt and amend
12 criteria to determine who qualifies as a resident under this act. This exemption shall be in

13 addition to any exemptions allowable under section 5 of said chapter 59; provided, however, that
14 the taxable valuation of the property, after all applicable exemptions, shall not be reduced to
15 below 10 per cent of its full and fair cash valuation, except through the applicability of section
16 8A of chapter 58 of the General Laws and clause eighteenth of said section 5 of said chapter 59.
17 Where, pursuant to said section 5 of said chapter 59, the exemption is based upon an amount of
18 tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding
19 sentence shall be computed by dividing the amount of tax by the residential class tax rate of the
20 city and multiplying the result by \$1,000. For the purposes of this paragraph, "parcel" shall mean
21 a unit of real property as defined by the board of assessors of the town in accordance with the
22 deed for the property and shall include a condominium unit.

23

24 SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption
25 authorized under this act may apply for the residential exemption to the board of assessors of the
26 town of Provincetown in writing on a form approved by the board not later than April 1 of the
27 year to which the tax relates or within 3 months after the bill or notice of assessment was sent,
28 whichever is later. For the purposes of this act, a timely application filed under this section shall
29 be treated as a timely filed application pursuant to section 59 of said chapter 59 of the General
30 Laws.

31 SECTION 3. This act shall take effect upon its passage.