

HOUSE No. 4078

The Commonwealth of Massachusetts

PRESENTED BY:

Denise Provost and Patricia D. Jehlen

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 an increase in the exemption for residential real property in the city of Somerville from 30 per cent to 35 per cent.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>
<i>Joseph Curtatone</i>	<i>93 Highland Ave</i>
<i>Maryann Heuston</i>	<i>93 Highland Ave</i>
<i>Mark Niedergang</i>	<i>93 Highland Ave</i>
<i>Rebekah Gewirtz</i>	<i>93 Highland Ave</i>
<i>Mary Jo Rossetti</i>	<i>93 Highland Ave</i>
<i>Dennis Sullivan</i>	<i>93 Highland Ave</i>
<i>Matthew McLaughlin</i>	<i>93 Highland Ave</i>
<i>Robert McWatters</i>	<i>93 Highland Ave</i>
<i>Tony Lafuente</i>	<i>93 Highland Ave</i>
<i>William White</i>	<i>93 Highland Ave</i>
<i>John Connolly</i>	<i>93 Highland Ave</i>

HOUSE No. 4078

By Representative Provost of Somerville and Senator Jehlen, a joint petition (accompanied by bill, House, No. 4078) of Denise Provost, Patricia D. Jehlen and others (with the approval of the mayor and city council) that the city of Somerville be authorized to increase the residential real property exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act relative to an increase in the exemption for residential real property in the city of Somerville from 30 per cent to 35 per cent.

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 the provisions of chapter 257 of the acts of 2000; section
2 5C of chapter 59 of the General Laws or any other general or special law to the contrary, with
3 respect to each parcel of real property classified as Class One, residential, in the city of
4 Somerville as certified by the commissioner of revenue to be assessing all local property at its
5 full and fair cash valuation, and at the option of the mayor, with approval of the board of
6 aldermen, there shall be an exemption equal to not more than 35 per cent of the average assessed
7 value of all Class One, residential, parcels within the city of Somerville; provided, however, that
8 such an exemption shall be applied only to the principal residence of the taxpayer as used by the
9 taxpayer for income tax purposes. This exemption shall be in addition to any exemptions
10 allowable under section 5 of chapter 59 of the General Laws; provided, however that in no
11 instance shall the taxable valuation of such property, after all applicable exemptions, be reduced
12 to below 10 per cent of its full fair cash valuation, except through the applicability of section 8A
13 of chapter 58 and clause Eighteenth of said section 5 of said chapter 59. Where, under the
14 provisions of said section 5, the exemption is based upon an amount of tax rather than on
15 valuation, the reduction of taxable valuation for the purposes of the preceding sentence shall be
16 computed by dividing the said amount of tax by the residential class tax rate of the city of
17 Somerville and multiplying the result by \$1,000. For the purposes of this paragraph, "parcel"
18 shall mean a unit of real property as defined by the assessors in accordance with the deed for
19 such property and shall include a condominium unit.

20 SECTION 2. A taxpayer aggrieved by the failure to receive such residential exemption
21 may apply for such residential exemption to the assessors in writing on a form approved by the
22 board of assessors within three months after the date on which the bill or notice of assessment
23 was sent.

24 A timely application filed hereunder shall, for the purposes of this chapter, be treated as a
25 timely filed application pursuant to section 59 of chapter 59 of the General Laws.

26 SECTION 3. This act shall be effective upon passage.