

# **HOUSE . . . . . No. 4188**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, June 18, 2014.

The committee on Revenue to whom was referred the 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, reports recommending that the accompanying bill (House, No. 4188) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Fourteen**  
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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 section 5C of chapter 59 of the General Laws, chapter  
2 257 of the acts of 2000 or any other general or special law to the contrary, with respect to each  
3 parcel of real property classified as Class One, residential, in the city of Somerville as certified  
4 by the commissioner of revenue to be assessing all local property at its full and fair cash  
5 valuation, and at the option of the mayor, with approval of the board of aldermen, there shall be  
6 an exemption equal to not more than 35 per cent of the average assessed value of all Class One,  
7 residential, parcels within the city of Somerville; provided, however, that such an exemption  
8 shall be applied only to the principal residence of the taxpayer as used by the taxpayer for  
9 income tax purposes. This exemption shall be in addition to any exemptions allowable under  
10 section 5 of said chapter 59; provided, however that in no instance shall the taxable valuation of  
11 such property, after all applicable exemptions, be reduced to below 10 per cent of its full fair  
12 cash valuation, except through the applicability of section 8A of chapter 58 of the General Laws  
13 and clause Eighteenth of said section 5 of said chapter 59. Where, under the provisions of said  
14 section 5 of said chapter 59, 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 board of assessors of the city of Somerville in  
19 accordance with the deed for such property and shall include a condominium unit.

20           SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption  
21 authorized by this act may apply for such residential exemption to the board of assessors of the  
22 city of Somerville in writing, on a form approved by said board, within 3 months after the date  
23 on which the bill or notice of assessment was sent.

24           A timely application filed hereunder shall, for the purposes of this act, 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 take effect as of July 1, 2014 and shall apply to taxes  
27 levied for fiscal years beginning on or after July 1, 2014.