

HOUSE No. 2710

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
Richard J. Ross	9th Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2853 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

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 SECTION 1. Section 29 of chapter 59 of the General Laws, as appearing in the 1998 Official Edition, is amended by
2 striking out said section in its entirety and inserting in place thereof the following:— Assessors before making an
3 assessment shall give reasonable notice thereof of all persons subject to taxation in their respective towns. Such
4 notice shall be posted in one or more public places in each town, or shall be given in some other sufficient manner,
5 and shall require the said persons to bring into the assessors, on or before March first following, unless the assessors
6 for cause shown, extend the time to a reasonable later time but in no event later than the last day for payment,
7 without incurring interest in accordance with the provisions of section fifty-seven or fifty seven C of the first
8 installment of the actual tax bill issued upon the establishment of the tax rate for the fiscal year on which the filing
9 relates in case of residents a true list, containing the items required by the commissioner in the form prescribed by
10 him under section five of chapter fifty-eight of all their personal estate not exempt from taxation, except intangible
11 property the income of which is included in a return filed the same year in accordance with sections twenty-two to
12 twenty-five, inclusive, of chapter sixty-two, and in case of non-residents and corporations such a true list of all their
13 personal estate in that town not exempt from taxation, and may or may not require such list to include their real
14 estate subject to taxation in that town. It shall also require all persons, except corporations making returns to the
15 commissioner of insurance as required by section thirty-eight of chapter one hundred and seventy-six, to bring into
16 the assessors, on or before August first following unless the assessors for cause shown extend the time to a
17 reasonable later time but in no event later than the last day for payment, without incurring interest in accordance
18 with the provisions of section fifty-seven or fifty-seven C, of the first installment of the actual tax bill issued upon
19 the establishment of the tax rate for the fiscal year to which the filing relates, true lists, similarly itemized, of all real
20 and personal estate held by them respectively for literary, educational, temperance, benevolent, charitable or
21 scientific purposes on July first preceding, or at the election of any such corporation on the last day of its fiscal year
22 preceding said July first, together with such information relating to the exemption of any such real and personal
23 estate from taxation of receipts and expenditures for said purposes during the year together with copies of federal
24 tax returns containing unrelated business income taxable under section five hundred and eleven of the Internal
25 Revenue Code. The assessors may require from any person claiming an exemption from taxation under clause
26 Seventeenth, Seventeenth C, Seventeenth C½, Seventeenth D, Eighteenth, Twenty-second, Twenty-second A,
27 Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E, Thirty-seventh, Thirty-seventh A, Forty-
28 first, Forty-first A, Forty-first B, Forty-first C, Forty-second, and Forty-third of section five, a full list of all such
29 person's taxable property, both real and personal, to the extent and in the form prescribed by the commissioner
30 under section five of chapter fifty-eight.
31 SECTION 2. This act shall take effect upon its passage.