

**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 Somerville, MA 02143</i>
<i>Maryann Heuston</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Mark Niedergang</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Rebekah Gewirtz</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Mary Jo Rossetti</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Dennis Sullivan</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Matthew McLaughlin</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Robert McWatters</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>Tony Lafuente</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>William White</i>	<i>93 Highland Ave Somerville, MA 02143</i>
<i>John Connolly</i>	<i>93 Highland Ave Somerville, MA 02143</i>

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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.