

HOUSE No. 2710

The Commonwealth of Massachusetts

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In the Year Two Thousand Nine
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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
2 Official Edition, is amended by striking out said section in its entirety and inserting in place
3 thereof the following:— Assessors before making an assessment shall give reasonable notice
4 thereof of all persons subject to taxation in their respective towns. Such notice shall be posted in
5 one or more public places in each town, or shall be given in some other sufficient manner, and
6 shall require the said persons to bring into the assessors, on or before March first following,
7 unless the assessors for cause shown, extend the time to a reasonable later time but in no event
8 later than the last day for payment, without incurring interest in accordance with the provisions
9 of section fifty-seven or fifty seven C of the first installment of the actual tax bill issued upon the
10 establishment of the tax rate for the fiscal year on which the filing relates in case of residents a
11 true list, containing the items required by the commissioner in the form prescribed by him under
12 section five of chapter fifty-eight of all their personal estate not exempt from taxation, except
13 intangible property the income of which is included in a return filed the same year in accordance
14 with sections twenty-two to twenty-five, inclusive, of chapter sixty-two, and in case of non-

15 residents and corporations such a true list of all their personal estate in that town not exempt
16 from taxation, and may or may not require such list to include their real estate subject to taxation
17 in that town. It shall also require all persons, except corporations making returns to the
18 commissioner of insurance as required by section thirty-eight of chapter one hundred and
19 seventy-six, to bring into the assessors, on or before August first following unless the assessors
20 for cause shown extend the time to a reasonable later time but in no event later than the last day
21 for payment, without incurring interest in accordance with the provisions of section fifty-seven
22 or fifty-seven C, of the first installment of the actual tax bill issued upon the establishment of the
23 tax rate for the fiscal year to which the filing relates, true lists, similarly itemized, of all real and
24 personal estate held by them respectively for literary, educational, temperance, benevolent,
25 charitable or scientific purposes on July first preceding, or at the election of any such corporation
26 on the last day of its fiscal year preceding said July first, together with such information relating
27 to the exemption of any such real and personal estate from taxation of receipts and expenditures
28 for said purposes during the year together with copies of federal tax returns containing unrelated
29 business income taxable under section five hundred and eleven of the Internal Revenue Code.
30 The assessors may require from any person claiming an exemption from taxation under clause
31 Seventeenth, Seventeenth C, Seventeenth C^{1/2}, Seventeenth D, Eighteenth, Twenty-second,
32 Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E,
33 Thirty-seventh, Thirty-seventh A, Forty-first, Forty-first A, Forty-first B, Forty-first C, Forty-
34 second, and Forty-third of section five, a full list of all such person's taxable property, both real
35 and personal, to the extent and in the form prescribed by the commissioner under section five of
36 chapter fifty-eight.

37 SECTION 2. This act shall take effect upon its passage.