

HOUSE No. 2876

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to authorized abatement applications..

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 59 of chapter 59 is hereby amended by adding the following
2 paragraph:—

3 Persons claiming to represent taxpayers, tenants, or mortgage holders as defined under
4 this section, must file an original authorization letter from the taxpayer, as defined, with the
5 Board of Assessors either at the same time as an overvalue application is submitted, or prior to
6 the deadline for filing such applications. The failure to timely submit such authorization letter
7 shall bar action on the overvalue application by the Board of Assessors. Further, such
8 applications shall have no standing at the Appellate Tax Board or at the County Commissioners.