

HOUSE No. 2877

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for an expedited procedure relative to the abatement of certain taxes..

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 8 of chapter 58 of the General Laws, as appearing in the 2004
2 Official Edition, is hereby amended by striking the second and third paragraphs and inserting in
3 place thereof the following paragraph:-

4 The commissioner shall make, and from time to time revise, such rules and regulations
5 necessary for establishing an expedited procedure for granting authority to abate taxes,
6 assessments, rates, charges, costs or interest under this section in such cases as he determines are
7 in the public interest and shall from time to time for such periods as he deems appropriate
8 authorize the assessors or the board or officer assessing such tax, assessment, rate or charge, to
9 grant such abatements. No such abatement authorized by such procedures shall be granted
10 unless the assessors or board or officer shall certify, in writing, under pains and penalties of
11 perjury that such procedures have been followed; and provided further that the commissioner
12 shall require such yearly reports and audits of such abatements by assessors or boards or officers
13 as he deems necessary to ensure that any authority granted under this paragraph has been
14 properly exercised, and shall withdraw any such grant of authority to any particular assessors,

15 board or officer upon his written determination that the authority has been improperly exercised.
16 The commissioner may make, and from time to time revise, such reasonable rules and
17 regulations as he deems necessary to carry out the provisions of this paragraph.