

HOUSE No. 2894

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to Promote Municipal Government Efficiencies..

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 38 of Chapter 59 of the General Laws, as appearing in the 20066
2 Official Edition, is hereby amended by adding at the end the following new paragraph:-

3 “Upon certification by the commissioner that the assessed values represent the full and
4 fair cash valuation for each class of property, pursuant to Section 1A of Chapter 58, no action
5 shall be maintained to enjoin the assessment or collection by a city or town or any of its officers,
6 agents or employees of any tax assessed pursuant to this chapter.”

7 SECTION 2. Said Chapter 59 is hereby amended by inserting the following new
8 section:-

9 Section 75B. Assessments; revisions.

10 (a) If the board of assessors determines, from the verification of an application, return, or
11 otherwise, that less than the full amount of a tax due under this chapter has been assessed, or is
12 not deemed to be assessed, the board may, at any time within three years after the year for which
13 the tax was due, application or return was filed, or the date when such application or return

14 was required to be filed, whichever occurs later, assess the same with interest as provided in
15 Section 57, first giving notice of the board's intention to the person to be assessed. Such person
16 or his representative may confer with the board as to the proposed assessment within thirty days
17 after the date of notification, After expiration of thirty days from the date of such notification,
18 the board shall assess the amount of tax remaining due the city of town, or any portion thereof
19 which has not therefore been assessed.