

SENATE No. 1256

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the enforcement of decisions by the appellate tax board..

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. Chapter 58A of the General Laws, as appearing in the 2004 official edition,
2 is hereby amended at the end thereof by adding the following section: -

3 “Section 15. A decision of the board that finds an assessment of a municipality by a local
4 assessor to be inaccurate, incorrect, or in error shall be reported to the division of local services
5 within the department of revenue, for the purpose of enforcement against the municipality that
6 issued the assessment. Said division shall enforce the board’s decision to ensure compliance by
7 the municipality and ensure that the ruling of the board is complied with. The division shall
8 make every effort to enforce the decision in a timely manner. The division shall promulgate
9 rules and regulations for the purpose of implementing this section which shall include, but is not
10 limited to, restitution for the appellant, fines and penalties against the municipality, timeframe
11 for compliance, a changing of the written and electronic record of the assessment and any other
12 powers necessary.”