

**HOUSE . . . . . No. 3018**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Stephen Stat Smith, (BY REQUEST)***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to applications for local property tax exemptions.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Ron Keohan, MAA</i>	<i>Deputy Assessor Town of Saugus 298 Central Street Saugus, MA 01906</i>	<i>1/21/2011</i>

**HOUSE . . . . . No. 3018**

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By Mr. Smith of Everett (by request), a petition (accompanied by bill, House, No. 3018) of Ron Keohan relative to applications for local property tax exemptions. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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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. Chapter 59 of the General Laws is hereby amended by striking out section  
2 29, as amended by section 44 of chapter 188 of the acts of 2010, and inserting in place thereof  
3 the following section:-

4           Section 29. Assessors before making an assessment shall give reasonable notice thereof  
5 to all persons subject to taxation on January 1 in their respective towns. Such notice shall be  
6 posted in one or more public places in each town, or shall be given in some other sufficient  
7 manner, and shall require the said persons to bring into the assessors, on or before March 1  
8 following, unless the assessors for cause shown extend the time to a reasonable later time but in  
9 no event later than the last day for filing an application for abatement of the tax for the fiscal  
10 year to which the filing relates, in case of residents a true list, containing the items required by  
11 the commissioner in the form prescribed by him under section 5 of chapter 58 of all their  
12 personal estate not exempt from taxation, except intangible property the income of which is  
13 included in a return filed the same year in accordance with sections 22 to 25, inclusive, of

14 chapter 62, and in case of non-residents and foreign corporations such a true list of all their  
15 personal estate in that town not exempt from taxation, and may or may not require such list to  
16 include their real estate subject to taxation in that town. It shall also require all persons, except  
17 corporations making returns to the commissioner of insurance as required by section 38 of  
18 chapter 176, to bring in to the assessors, on or before August 1 following, unless the assessors for  
19 cause shown extend the time to a reasonable later time but in no event later than the last day for  
20 filing an application for abatement of the tax for the fiscal year to which the filing relates, true  
21 lists, similarly itemized, of all real and personal estate held by them respectively for literary,  
22 educational, temperance, benevolent, charitable or scientific purposes on July 1 preceding, or at  
23 the election of any such corporation on the last day of its fiscal year preceding said July 1,  
24 together with such information relating to the exemption of such real and personal estate from  
25 taxation as may be required and in the form prescribed by the commission under sections 3 and  
26 31 of chapter 58 and the amount of receipts and expenditures for said purposes during the year  
27 together with copies of federal tax returns containing unrelated business income taxable under  
28 section 511 of the Internal Revenue Code. The assessors may require from any person claiming  
29 an exemption from taxation under any clause of section 5 specifically listed in section 59, a full  
30 list of all such person's taxable property, both real and personal, to the extent and in the form  
31 prescribed by the commissioner under sections 5 and 31 of chapter 58.

32 SECTION 2. This act shall be effective for fiscal years beginning on or after July 1,  
33 2012.