

**HOUSE . . . . . No. 781**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Aaron Michlewitz*

*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 assessing administration.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Aaron Michlewitz</i>	<i>3rd Suffolk</i>	<i>1/19/2011</i>

**HOUSE . . . . . No. 781**

By Mr. Michlewitz of Boston, a petition (accompanied by bill, House, No. 781) of Aaron Michlewitz relative to real estate tax assessment administration. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Eleven**

An Act relative to assessing administration.

*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 is hereby amended by adding  
2 at the end the following new paragraph:-

3 Upon certification by the commissioner that the assessed values represent the full and fair  
4 cash valuation for each class of property, pursuant to Section 1A of Chapter 58, no action shall  
5 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 section:-

8 Section 75A. (a) If the board of assessors determines, from the verification of an  
9 application, return, or otherwise, that less than the full amount of a tax due under this chapter has  
10 been assessed, or is not deemed to be assessed, the board may, at any time within three years  
11 after the year for which the tax was due, application or return was filed, or the date when such  
12 application or return was required to be filed, whichever occurs later, assess the same with  
13 interest as provided in Section 57, first giving notice of the board's intention to the person to be

14 assessed. Such person or his representative may confer with the board as to the proposed  
15 assessment within thirty days after the date of notification. After expiration of thirty days from  
16 the date of such notification, the board shall assess the amount of tax remaining due the city or  
17 town, or any portion thereof which has not therefore been assessed. Failure to receive the notice  
18 provided for by this paragraph shall not affect the validity of the tax.

19

20 (b) In the case of arithmetic or clerical error or other obvious error transparent upon the  
21 face of the return, the board of assessors may assess to the person a deficiency attributable to  
22 such error without giving notice of its intention to so assess.

23 (c) In the case of a false or fraudulent application or return filed with the intent to evade a  
24 tax, or of a failure to file a return or application, the board may make an assessment at any time  
25 within six years after the application or return was filed, without giving notice of its intention to  
26 assess, determining the tax due according to the board's best information and belief.

27 (d) A record of all notices of assessments pursuant to this section shall be filed each year  
28 with the Commissioner of Revenue no later than sixty days after the conclusion of the fiscal  
29 year.

30 Such additional assessment shall not render the tax of the city or town invalid though its  
31 amount, in consequence thereof shall exceed the amount authorized by law to be raised.

32 A person aggrieved by a tax assessed under this section may apply for an abatement, at  
33 any time within three months after the bill is first sent to the person, in the manner provided in  
34 this section.

35 SECTION 3. Section 61A of chapter 59 of the General Laws, as so appearing, is hereby  
36 amended by striking the second sentence and replacing it with the following sentence:-

37 For the purposes of this section a written request, which identifies itself as a chapter 59  
38 section 61a request, delivered to an applicant, either in person, by mail, by fax, or electronically,  
39 along with a chapter 59 section 59 abatement application shall be deemed to be delivered to the  
40 applicant on the filing date of said abatement application, and failure of the applicant to comply  
41 with the request within 30 days of the deemed delivery date shall bar him from any statutory  
42 appeal under this chapter unless the applicant was unable to comply with such request for  
43 reasons beyond his control or unless he attempted to comply in good faith.

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45 SECTION 4. Section 75 of Chapter 59 of the General Laws as so appearing, is hereby  
46 amended by striking the portion of the first sentence that reads “and that the assessors shall  
47 annually, not later than June thirtieth of the taxable year or the hundredth day after the date on  
48 which the tax bills are mailed, if mailed after March twenty-second, return to the commissioner a  
49 statement showing the amounts of additional taxes so assessed” and replacing it with the  
50 following words:- and that the assessors shall maintain a record of omitted assessments for a  
51 period of 5 years, subject to Department of Revenue audit.

52 SECTION 5. Section 2(c) of Chapter 60B of the General Laws, as so appearing, is  
53 hereby amended by striking it in its entirety and replacing it with the following:-

54 (c) For the purpose of computing the excise under this chapter the value of each such  
55 vessel, and its equipment, shall be deemed to be the fair cash value as determined by the  
56 assessors of each city and town, of vessels, and their equipment, of the same make, type, model,

57 and year of manufacture as designated by the manufacturer, but not in excess of the following  
58 percentages of the list price established by the manufacturer for the year of manufacture,  
59 namely:—

60 In the year preceding the designated year of manufacture..... 50%

61 In the year of manufacture..... 90%

62 In the second year..... 60%

63 In the third year..... 40%

64 In the fourth year..... 25%

65 In the fifth and succeeding years..... 10%

66 SECTION 6. Section 3 of chapter 90B of the General Laws, as so appearing, is hereby  
67 amended in the first paragraph by inserting after the third sentence the following:- No  
68 owner of a motorboat shall be entitled to or issued a certificate of number unless such owner has  
69 included with any application for such a certificate a copy of a receipt for payment of the full  
70 amount of the excise due under chapter sixty B for the prior fiscal year, including any amounts  
71 due for years prior to such fiscal year.

72 SECTION 7. Section 4 of chapter 90B of the General Laws, as so appearing, is hereby  
73 amended in the first paragraph by inserting after the first sentence the following:- No owner of a  
74 motorboat shall be entitled to or issued a replacement of certificate without a copy of a receipt  
75 for payment of the full amount of the excise due under chapter sixty B for the prior fiscal year,  
76 including any amounts due for years prior to such fiscal year.

77 SECTION 8. Section 2 of Chapter 60B of the General Laws, as so appearing, is hereby  
78 amended by adding at the end thereof the following:-

79 (j) The excise imposed by this section shall in no event be less than twenty-five  
80 dollars; no abatement under this section shall reduce any such excise to less than twenty-five  
81 dollars; no abatement shall be granted in an amount less than twenty-five dollars; and no refund  
82 shall be paid in an amount less than twenty-five dollars.

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