HOUSE DOCKET, NO. 689 FILED ON: 1/14/2013

# HOUSE . . . . . No. 2647

## The Commonwealth of Massachusetts

PRESENTED BY:

***Jason M. Lewis***

*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 to improve fairness in appealing property tax assessments.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Jason M. Lewis* | *Fifth Middlesex* |
| *Michael O. Moore* | *Second Worcester* |
| *Cory Atkins* | *14th Middlesex* |
| *Kay Khan* | *11th Middlesex* |

HOUSE DOCKET, NO. 689 FILED ON: 1/14/2013

# HOUSE . . . . . No. 2647

By Mr. Lewis of Winchester, a petition (accompanied by bill, House, No. 2647) of Jason M. Lewis and others for legislation to improve fairness in appealing property tax assessments. Revenue.

## The Commonwealth of Massachusetts

**In the Year Two Thousand Thirteen**

An Act to improve fairness in appealing property tax assessments.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 64 of chapter 59 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by striking out, in line 14, the amount "$3,000" and inserting in place thereof the following amount: - "$5,000".

SECTION 2. Section 57 of said chapter 59, as so appearing, is hereby amended by adding the following paragraph: -

If any payment for taxes under this section is, after the period or date prescribed by this section, delivered by United States mail, or by such alternative private delivery service as the collector may permit, to said collector, the date of the United States postmark, or other substantiating date mark permitted by the collector, affixed on the envelope or other appropriate wrapper in which such payment is mailed or delivered shall be deemed to be the date of delivery, if such payment was mailed in the United States in an envelope or such appropriate wrapper, first class postage prepaid, or delivered to such alternative private delivery service, properly addressed to the collector. As used in this section, "United States postmark" shall mean only a postmark made by the United States post office.

SECTION 3. Section 57C of said chapter 59, as so appearing, is hereby further amended by striking out, in lines 145 – 146, the words "For purposes of this section, amounts not timely received shall be deemed unpaid".

SECTION 4. Section 57C of said chapter 59, as so appearing, is hereby further amended by adding the following paragraph: -

For purposes of this section, if any payment for taxes under this section is, after the period or date prescribed by this section, delivered by United States mail, or by such alternative private delivery service as the collector may permit, to said collector, the date of the United States postmark, or other substantiating date mark permitted by the collector, affixed on the envelope or other appropriate wrapper in which such payment is mailed or delivered shall be deemed to be the date of delivery, if such payment was mailed in the United States in an envelope or such appropriate wrapper, first class postage prepaid, or delivered to such alternative private delivery service, properly addressed to the collector. As used in this section, “United States postmark” shall mean only a postmark made by the United States post office.