

**HOUSE . . . . . No. 2462**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***James M. Cantwell***

*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 the application deadline for tax exemptions and deferrals.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James M. Cantwell</i>	<i>4th Plymouth</i>	<i>1/15/2015</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>11/13/2019</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>11/13/2019</i>
<i>Joseph W. McGonagle, Jr.</i>	<i>28th Middlesex</i>	<i>11/13/2019</i>
<i>Aaron Vega</i>	<i>5th Hampden</i>	<i>11/13/2019</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>	<i>11/13/2019</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>11/13/2019</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>	<i>2/4/2015</i>
<i>Brendan P. Crighton</i>	<i>11th Essex</i>	<i>2/3/2015</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>2/4/2015</i>
<i>Thomas M. McGee</i>	<i>Third Essex</i>	<i>1/30/2015</i>

**HOUSE . . . . . No. 2462**

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By Mr. Cantwell of Marshfield, a petition (accompanied by bill, House, No. 2462) of James M. Cantwell and others relative to property tax exemptions. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

An Act relative to the application deadline for tax exemptions and deferrals.

*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 5 of chapter 59, as amended by sections 10, 11, and 12 of chapter  
2   62 of the acts of 2014, is hereby amended by striking out the first sentence of the second  
3   paragraph of clause Eighteenth A and inserting in place thereof the following sentence:-

4           Any such person may, on or before the deadline for an application for exemption under  
5   section 59, apply to the board of assessors for an exemption of such real property from taxation  
6   during such year; provided, however, that in the case of real estate owned by a person jointly or  
7   as a tenant in common with a person not his spouse, the exemption shall not exceed that  
8   proportion of total valuation which the amount of his interest in such property bears to the whole  
9   tax due.

10          SECTION 2. Section 5 of chapter 59, as so amended, is hereby amended by striking out  
11   the first sentence of the third paragraph of clause Forty-first A and inserting in place thereof the  
12   following sentence:-

13 Any such person may, on or before the deadline for an application for exemption under  
14 section 59, apply to the board of assessors for an exemption of such real property from taxation  
15 during such year; provided, however, that in the case of real estate owned by a person jointly or  
16 as a tenant in common with a person not his spouse, the exemption shall not exceed that  
17 proportion of total valuation which the amount of his interest in such property bears to the whole  
18 tax due.

19 SECTION 3. Section 5C of chapter 59, as amended by section 13 of chapter 62 of the  
20 acts of 2014, is hereby amended by striking out the second paragraph and inserting in place  
21 thereof the following paragraph:-

22 In those cities and towns in which an exemption is made available hereunder, a taxpayer  
23 aggrieved by the failure to receive such residential exemption may apply for such residential  
24 exemption to the assessors, in writing, on a form approved by the commissioner on or before the  
25 deadline for an application for exemption under section 59.

26 SECTION 4. Section 5I of chapter 59, as appearing in the 2012 Official Edition, is  
27 hereby amended by striking out the second paragraph and inserting in place thereof the following  
28 paragraph:-

29 In those cities and towns in which an exemption is made available hereunder, a taxpayer  
30 aggrieved by the failure to receive such commercial exemption may apply for such commercial  
31 exemption to the assessors, in writing, on a form approved by the commissioner on or before the  
32 deadline for an application for exemption under section 59.

33 SECTION 5. Section 59 of chapter 59, as amended by section 16 of chapter 62 of the acts  
34 of 2014, is hereby amended by striking out the third paragraph and inserting in place thereof the  
35 following paragraph:-

36 An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth  
37 C1/2, Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-  
38 second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-  
39 seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C1/2, Forty-second, Forty-third,  
40 Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before  
41 April 1 of the year to which the tax relates, or within 3 months after the bill or notice of  
42 assessment was sent, whichever is later.

43 SECTION 6. This act shall apply to taxes assessed for fiscal years beginning on or after  
44 July 1, 2015.