

# HOUSE . . . . . No. 3586

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## The Commonwealth of Massachusetts

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PRESENTED BY:

*Jonathan Hecht and John J. Lawn, Jr.*

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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 authorizing the city known as the town of Watertown to increase the exemption for certain residential real property.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>6/2/2015</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>	<i>6/2/2015</i>
<i>William N. Brownsberger</i>	<i>Second Suffolk and Middlesex</i>	<i>6/2/2015</i>

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By Messrs. Hecht of Watertown and Lawn of Watertown, a petition (accompanied by bill, House, No. 3586) of Jonathan Hecht, John J. Lawn, Jr. and William N. Brownsberger (with the approval of the town council) that the town of Watertown be authorized to increase the exemption for certain residential property. Revenue. [Local Approval Received.]

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## The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
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An Act authorizing the city known as the town of Watertown to increase the exemption for certain residential real property.

*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. Notwithstanding section 5C of chapter 59 of the General Laws or any other  
2   general or special law to the contrary, with respect to each parcel of real property classified as  
3   Class One, residential, in the town of Watertown as certified by the commissioner of revenue to  
4   be assessing all local property at its full and fair cash valuation and, at the option of the town  
5   manager and with the approval of the town council, there shall be an exemption equal to not  
6   more than 30 per cent of the average assessed value of all Class One, residential, parcels within  
7   the town; provided, however, that such an exemption shall be applied only to the principal  
8   residence of the taxpayer as used by the taxpayer for income tax purposes. This exemption shall  
9   be in addition to any exemptions allowable under section 5 of said chapter 59; provided, however  
10   that the taxable valuation of the property, after all allowable exemptions, shall not be reduced to  
11   below 10 per cent of its full and fair cash valuation, except through the applicability of section

8A of chapter 58 of the General Laws and clause Eighteenth of said section 5 of said chapter 59. Where, under the provisions of said section 5 of said chapter 59, the exemption is based upon an amount of tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding sentence shall be computed by dividing the said amount of tax by the residential class tax rate of the town and multiplying the result by \$1,000. For the purposes of this paragraph, “parcel” shall mean a unit of real property as defined by the board of assessors of the town in accordance with the deed for such property and shall include a condominium unit; and,

SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption authorized by this act may apply for such residential exemption to the board of assessors of the town of Watertown in writing, on a form approved by said board, within 3 months after the date on which the bill or notice of assessment was sent.

For the purposes of this act, a timely application filed under this section shall be treated as a timely filed application pursuant to section 59 of chapter 59 of the General Laws; and,

SECTION 3. This act shall take effect as of July 1, 2015 and shall apply to taxes levied for fiscal years beginning on or after July 1, 2015.