

HOUSE No. 3587

The Commonwealth of Massachusetts

PRESENTED BY:

Sarah K. Peake and Daniel A. Wolf

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 increasing the exemption for residential property in the town of Provincetown.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>6/4/2015</i>

HOUSE No. 3587

By Representative Peake of Provincetown and Senator Wolf, a joint petition (accompanied by bill, House, No. 3587) of Sarah K. Peake (by vote of the town) that the town of Provincetown be authorized to increase exemptions for residential properties in said town. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act increasing the exemption for residential property in the town of Provincetown.

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 Provincetown as certified by the commissioner of revenue to
4 be assessing all local property at its full and fair cash valuation, and with the approval of the
5 board of selectmen, there shall be an exemption equal to not more than 20 per cent of the average
6 assessed value of all class one residential parcels within the town; provided, however, that the
7 exemption shall be applied only to (1) the principal residence of the taxpayer as used by the
8 taxpayer for income tax purposes and (2) a residential parcel occupied by a registered voter of
9 the town of Provincetown, other than the taxpayer, occupied on a year-round basis and used as
10 his or her principal residence for income tax purposes. This exemption shall be in addition to any
11 exemptions allowable under section 5 of said chapter 59; provided, however, that the taxable
12 valuation of the property, after all applicable exemptions, shall not be reduced to 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, pursuant to 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 amount of tax by the residential class tax rate of the city 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 the property and shall include a condominium unit.

SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption authorized under this act may apply for the residential exemption to the board of assessors of the Town of Provincetown in writing on a form approved by the 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.

SECTION 3. This act shall take effect as of July 1, 2016 and shall apply to taxes levied for fiscal years beginning on or after July 1, 2016.