

# **HOUSE . . . . . No. 4216**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, April 14, 2016.

The committee on Revenue to whom was referred the 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, reports recommending that the accompanying bill (House, No. 4216) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

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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 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 or (2) a residential parcel occupied by a resident of the town of  
9 Provincetown, other than the taxpayer, occupied on a year-round basis and used as his or her  
10 principal residence for income tax purposes; provided that the town may adopt and amend  
11 criteria to determine who qualifies as a resident under this act. This exemption shall be in  
12 addition to any exemptions allowable under section 5 of said chapter 59; provided, however, that  
13 the taxable valuation of the property, after all applicable exemptions, shall not be reduced to  
14 below 10 per cent of its full and fair cash valuation, except through the applicability of section

15 8A of chapter 58 of the General Laws and clause eighteenth of said section 5 of said chapter 59.  
16 Where, pursuant to said section 5 of said chapter 59, the exemption is based upon an amount of  
17 tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding  
18 sentence shall be computed by dividing the amount of tax by the residential class tax rate of the  
19 city and multiplying the result by \$1,000. For the purposes of this paragraph, “parcel” shall mean  
20 a unit of real property as defined by the board of assessors of the town in accordance with the  
21 deed for the property and shall include a condominium unit.

22 SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption  
23 authorized under this act may apply for the residential exemption to the board of assessors of the  
24 town of Provincetown in writing on a form approved by the board within 3 months after the date  
25 on which the bill or notice of assessment was sent. For the purposes of this act, a timely  
26 application filed under this section shall be treated as a timely filed application pursuant to  
27 section 59 of said chapter 59 of the General Laws.

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