SENATE DOCKET, NO. 2536 FILED ON: 4/28/2016

SENATE . . . . . No. 2268

The Commonwealth of Massachusetts

PRESENTED BY:

Sal N. DiDomenico

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 a certain residential tax exemption in the city of Chelsea.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Sal N. DiDomenico	*Middlesex and Suffolk*	
Daniel J. Ryan	*2nd Suffolk*	*4/28/2016*
RoseLee Vincent	*16th Suffolk*	*4/28/2016*

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By Mr. DiDomenico, a petition (accompanied by bill, Senate, No. 2268) of Sal N. DiDomenico, Daniel J. Ryan and RoseLee Vincent (with approval of the Mayor and City Council) for legislation relative to the city of Chelsea's residential tax exemption. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act relative to a certain residential tax exemption in the city of Chelsea.

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. Notwithstanding section 5C of chapter 59 of the General Laws, or any other general or special law to the contrary, with respect to each parcel of real property classified as Class One, residential, in the city of Chelsea as certified by the commissioner of revenue to be assessing all local property at its full and fair cash valuation and, at the option of the city manager and with the approval of the city council, there shall be an exemption equal to not more than 35 per cent of the average assessed value of all Class One, residential, parcels within the city of Chelsea; provided, however, that the exemption shall be applied only to the principal residence of the taxpayer as used by the taxpayer for income tax purposes. This exemption shall be in addition to any exemptions allowable under section 5 of said chapter 59; provided, however, that in no instance shall the taxable valuation of the property, after all applicable exemptions, 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

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

20 SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption
21 authorized under this act may apply for the residential exemption to the board of assessors of the
22 city of Chelsea in writing on a form approved by the board within 3 months after the date on
23 which the bill or notice of assessment was sent.

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

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