

HOUSE No. 3313

The Commonwealth of Massachusetts

PRESENTED BY:

Marjorie C. Decker

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 assessment of real property for purposes of local taxation.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>1/20/2017</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>	<i>2/3/2017</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>2/3/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>2/3/2017</i>

HOUSE No. 3313

By Ms. Decker of Cambridge, a petition (accompanied by bill, House, No. 3313) of Marjorie C. Decker and others relative to the assessed valuation of real property. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to the assessment of real property for purposes of local taxation.

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. Chapter 58A of the General Laws, as appearing in the 2014 Official
2 Edition, is hereby amended by inserting after section 12D, the following section: -

3 Section 12E: In any appeal relative to the assessed valuation of real property, title to
4 which was transferred within three years preceding or following the assessment date in question,
5 a certified copy of the deed, or deeds, or other instruments of transfer evidencing the
6 consideration paid shall be admitted into evidence by the Appellate Tax Board on its own
7 motion, or on motion of any party, and shall be prima facie evidence of the fair cash value of the
8 real property at issue.

9 SECTION 2. This Act shall take effect upon its passage and shall apply to all appeals
10 then pending before the Appellate Tax Board.

11 Section 38D of Chapter 59 of the General Laws, as appearing in the 2014 Official
12 Edition, is hereby amended by striking out, in the fourth paragraph thereof, the figure “250” and
13 inserting in place thereof the following figure: - 500.