HOUSE . . . . . No. 3860

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 3, 2017.

The committee on Revenue to whom was referred the joint petition (accompanied by bill, House, No. 2639) of Sarah K. Peake and Julian Cyr (by vote of the town) relative to increasing the exemption for residential property in the town of Provincetown, reports recommending that the accompanying bill (House, No. 3860) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

FILED ON: 7/27/2017

HOUSE . . . . . No. 3860

The Commonwealth of Massachusetts

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

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:

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 Town of Provincetown as certified by the commissioner of revenue to be assessing all local property at its full and fair cash valuation, and with the approval of the board of selectmen, 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 Town of Provincetown, or such other maximum percentage as may be established from time to time by the general court; provided, however, that the exemption shall be applied only to (1) the principal residence of the taxpayer as used by the taxpayer for income tax purposes or (2) a residential parcel occupied by a resident of the Town of Provincetown, other than the taxpayer, occupied on a year-round basis and used as his or her principal residence for income tax purposes. The Town of Provincetown may adopt and amend criteria to determine who qualifies as a resident under this act. This exemption shall be in addition to any exemptions allowable under section 5 of said chapter 59;

provided, however, that the taxable 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 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 class one, residential tax rate of the Town of Provincetown 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 of Provincetown 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 of assessors not later than April 1 of the year to which the tax relates or within 3 months after the bill or notice of assessment was sent, whichever is later. 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 said chapter 59 of the General Laws.