

HOUSE No. 4073

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin G. Honan and Michael J. Moran

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 ownership and occupancy deadline for residential property exemptions in the city of Boston.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-----------------------|---------------------|-----------------|
| <i>Kevin G. Honan</i> | <i>17th Suffolk</i> | <i>6/6/2017</i> |

HOUSE No. 4073

By Messrs. Honan of Boston and Moran of Boston, a petition (accompanied by bill, House, No. 4073) of Kevin G. Honan and Michael J. Moran (with the approval of the mayor and city council) relative to ownership and occupancy deadlines for residential property exemptions in the city of Boston. Municipalities and Regional Government. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An act relative to the ownership and occupancy deadline for residential property exemptions in the city of Boston.

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
2 other general or special law to the contrary, with respect to each parcel of real property classified
3 as Class One, residential, in the city of Boston, the date of determination for an application for
4 exemption under section 5C of chapter 59 of the General Laws shall be the January 1st preceding
5 the start of the fiscal year to which it applies. However, for any year in which a taxpayer obtains
6 their principal residence, as evidenced by the recording of a deed with the Suffolk County
7 Registry of Deeds, after January 1st, and before July 1st, the date of determination, for the
8 transfer year only, will be July 1st of said year.

9 SECTION 2. This act shall take effect upon its passage.