

HOUSE No. 2435

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>1/18/2019</i>

HOUSE No. 2435

By Ms. Decker of Cambridge, a petition (accompanied by bill, House, No. 2435) of Marjorie C. Decker relative to the assessment of real property for local taxation purposes. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

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 2016 Official
2 Edition, is hereby amended by inserting after section 12D, the following new 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. Section 38D of chapter 59 of the General Laws, as appearing in the 2016
10 Official Edition, is hereby amended by striking out, in line 26, the figure “250” and inserting in
11 place thereof the following figure: - 500.

12 SECTION 3. This act shall take effect upon its passage and shall apply to all appeals then
13 pending before the Appellate Tax Board.