

HOUSE No. 2543

The Commonwealth of Massachusetts

PRESENTED BY:

Jay D. Livingstone

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 assessing administration.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	<i>1/14/2019</i>
<i>Daniel R. Cullinane</i>	<i>12th Suffolk</i>	<i>2/1/2019</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>	<i>2/1/2019</i>

HOUSE No. 2543

By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 2543) of Jay D. Livingstone, Daniel R. Cullinane and Joseph A. Boncore relative to the assessment of local taxes. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to assessing administration.

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. Section 38 of chapter 59 of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by adding the following paragraph:-

3 Upon certification by the commissioner that the assessed values represent the full and fair
4 cash valuation for each class of property, pursuant to section 1A of chapter 58, no action shall be
5 maintained to enjoin the assessment or collection by a city or town or any of its officers, agents
6 or employees of any tax assessed pursuant to this chapter.

7 SECTION 2. Said chapter 59 is hereby further amended by inserting after section 75 the
8 following section:-

9 Section 75A. (a) If the board of assessors determines, from the verification of an
10 application, return, or otherwise, that less than the full amount of a tax due under this chapter has
11 been assessed, or is not deemed to be assessed, the board may, at any time within three years
12 after the year for which the tax was due, application or return was filed, or the date when such

13 application or return was required to be filed, whichever occurs later, assess the same with
14 interest as provided in section 57 of this chapter, first giving notice of the board's intention to the
15 person to be assessed. Such person or his representative may confer with the board as to the
16 proposed assessment within 30 days after the date of notification. After expiration of 30 days
17 from the date of such notification, the board shall assess the amount of tax remaining due the city
18 or town, or any portion thereof which has not therefore been assessed. Failure to receive the
19 notice provided for by this paragraph shall not affect the validity of the tax.

20 (b) In the case of arithmetic or clerical error or other obvious error transparent upon the
21 face of the return, the board of assessors may assess to the person a deficiency attributable to
22 such error without giving notice of its intention to so assess.

23 (c) In the case of a false or fraudulent application or return filed with the intent to evade a
24 tax, or of a failure to file a return or application, the board may make an assessment at any time
25 within 6 years after the application or return was filed, without giving notice of its intention to
26 assess, determining the tax due according to the board's best information and belief.

27 (d) A record of all notices of assessments pursuant to this section shall be filed each year
28 with the Commissioner of Revenue no later than 60 days after the conclusion of the fiscal year.

29 Such additional assessment shall not render the tax of the city or town invalid though its
30 amount, in consequence thereof shall exceed the amount authorized by law to be raised.

31 A person aggrieved by a tax assessed under this section may apply for an abatement, at
32 any time within 3 months after the bill is first sent to the person, in the manner provided in this
33 chapter.

34 SECTION 3. Section 61A of said chapter 59, as so appearing, is hereby further amended
35 by striking out the second sentence and inserting in place thereof the following sentence:-

36 For the purposes of this section a written request, which identifies itself as a chapter 59
37 section 61a request, delivered to an applicant, either in person, by mail, by fax or electronically,
38 along with an abatement application pursuant to section 59 of chapter 59 shall be deemed to be
39 delivered to the applicant on the filing date of said abatement application, and failure of the
40 applicant to comply with the request within 30 days of the deemed delivery date shall bar him
41 from any statutory appeal under this chapter unless the applicant was unable to comply with such
42 request for reasons beyond his control or unless he attempted to comply in good faith.

43 SECTION 4. Section 75 of said chapter 59, as so appearing, is hereby amended by
44 striking out, in lines 15 through 19, the words “The assessors shall annually, not later than June
45 30 of the taxable year or 100 days after the date on which the tax bills were mailed if mailed after
46 March 22, return to the commissioner a statement showing the amounts of additional taxes so
47 assessed.” and inserting in place thereof the following:- The assessors shall maintain a record of
48 omitted assessments for a period of 5 years, subject to audit by the department of revenue.