

HOUSE No. 2728

The Commonwealth of Massachusetts

PRESENTED BY:

Gerard J. Cassidy

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 ensuring fairness and equity in the assessment of the value of property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Gerard J. Cassidy</i>	<i>9th Plymouth</i>	<i>1/18/2023</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>1/30/2023</i>

HOUSE No. 2728

By Representative Cassidy of Brockton, a petition (accompanied by bill, House, No. 2728) of Gerard J. Cassidy and Mathew J. Muratore relative to the assessment of the value of property for tax purposes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2841 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to ensuring fairness and equity in the assessment of the value of property.

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 2A of Chapter 59 is hereby amended by inserting at the end thereof the following
2 subsection:

3 (d) Whenever a Massachusetts Assessor deems it reasonably necessary to enter upon a
4 property to collect physical and functional data pertinent to its proper determination of fair cash
5 value for the fiscal year tax roll, and in accordance with the Department of Revenue’s
6 requirements as well as the Uniform Standards of Professional Appraisal Practices nationally
7 recognized techniques of appraising property; the assessor or his authorized agents or employees
8 may, after reasonable notice, enter upon said property, lands, waters and premises, not including
9 buildings, in the commonwealth, and such entry shall not be deemed a trespass. Nothing in this

- 10 section shall relieve an assessor of liability for damage caused by entry to said property, by
- 11 himself or his agents or employees.