

**SENATE . . . . . No. 2421**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Julian Cyr*

*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 expanding the exemption for residential property in the town of Wellfleet.

PETITION OF:

NAME:

*Julian Cyr*

*Sarah K. Peake*

DISTRICT/ADDRESS:

*Cape and Islands*

*4th Barnstable*

**SENATE . . . . . No. 2421**

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By Mr. Cyr, a petition (accompanied by bill, Senate, No. 2421) of Julian Cyr and Sarah K. Peake (by vote of the town) for legislation to expand the exemption for residential property in the town of Wellfleet. Revenue. [Local approval received]

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**The Commonwealth of Massachusetts**

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

An Act expanding the exemption for residential property in the town of Wellfleet.

*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 other  
2 general or special law to the contrary, with respect to each parcel of real property classified as  
3 class one residential in the town of Wellfleet as certified by the commissioner of revenue to be  
4 assessed all local property at its full and fair cash valuation, and with the approval of the  
5 Selectboard, there shall be an exemption equal to not more than 35 per cent of the average  
6 assessed value of all class one residential parcels within the town of Wellfleet, or such other  
7 maximum percentage as may be established from time to time by the General Court; provided,  
8 however, that the exemption shall be applied only to: (i) the principal residence of the taxpayer  
9 as used by the taxpayer for income tax purposes; or (ii) a residential parcel occupied by a  
10 resident of the town of Wellfleet, other than the taxpayer, occupied on a year-round basis and  
11 used as the resident's principal residence for income tax purposes. The town of Wellfleet may  
12 adopt and amend criteria to determine who qualifies as a resident under this act. This exemption  
13 shall be in addition to any exemptions allowed under section 5 of said chapter 59; provided,

14 however, that the taxable valuation of the property, after all applicable exemptions, shall not be  
15 reduced to below 10% of its full and fair cash valuation, except through the applicability of  
16 clause eighteenth of said section 5 of said chapter 59. Where, under the provisions of said section  
17 5 of said chapter 59, the exemption is based upon an amount of tax rather than on valuation, the  
18 reduction of taxable valuation for the purposes of the preceding sentence shall be computed by  
19 dividing the amount of tax by the residential class tax rate of the town of Wellfleet and  
20 multiplying the result by \$1,000. For the purposes of this paragraph, "parcel" shall mean a unit of  
21 real property as defined by the board of assessors of the town of Wellfleet in accordance with the  
22 deed for the property and shall include a condominium unit.

23 SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption  
24 authorized under this act may apply for the residential exemption to the Board of Assessors of  
25 the town of Wellfleet in writing on a form approved by the board of assessors, on or before the  
26 deadline for an application for exemption under section 59 of said chapter 59. For the purposes  
27 of this act, a timely application filed under this section shall be treated as a timely filed  
28 application pursuant to section 59 of chapter 59 of the General Laws.

29 SECTION 3. This act shall take effect on the first day of the fiscal year following passage  
30 of this act and shall apply to taxes levied for fiscal years beginning that fiscal year and thereafter.