

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

James C. Arena-DeRosa

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 fines on certain commercial and revenue property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>1/15/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to fines on certain commercial and revenue 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 1. Section 38D of Chapter 59 is hereby amended by deleting the section and
2 replacing it with the following:

3 Section 38D. A board of assessors may request the owner or lessee of any real property to
4 make a written return under oath within sixty days containing such information as may
5 reasonably be required by it to determine the actual fair cash valuation of such property.

6 Failure of an owner or lessee of real property to comply with such request within 60 days
7 after it has been made by the board of assessors shall be automatic grounds for dismissal of a
8 filing at the appellate tax board. The appellate tax board and the county commissioners shall not
9 grant extensions for the purposes of extending the filing requirements unless the applicant was
10 unable to comply with such request for reasons beyond his control or unless he attempted to
11 comply in good faith. If any owner or lessee of real property in a return made under this section
12 makes any statement which he knows to be false in a material particular, such false statement
13 shall bar him from any statutory appeal under this chapter.

14 If an owner or lessee of Class one, residential property fails to submit the information
15 within the time and in the form prescribed, the owner shall be assessed an additional penalty for
16 the next ensuing tax year in the amount of \$50 for single family dwellings and \$250 for all other
17 residential real estate, but only if the board of assessors informed the owner or lessee that failure
18 to submit such information would result in the penalty.

19 If an owner or lessee of Class three, commercial or Class four, industrial property fails to
20 submit the information within the time and in the form prescribed, the owner or lessee shall be
21 assessed an additional penalty for the next ensuing tax year in the amount of \$250 but only if the
22 board of assessors informed the owner or lessee that failure to so submit such information would
23 result in the penalty.