

HOUSE No. 2857

By Ms. Callahan of Sutton, petition of Jennifer M. Callahan, Cleon H. Turner and others relative to the filing of tax abatement applications by persons claiming to represent taxpayers, tenants, or mortgage holders. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO AUTHORIZED ABATEMENT APPLICATIONS.

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 59 of Chapter 59 is hereby amended by adding the
2 following paragraph—
3 Persons claiming to represent taxpayers, tenants, or mortgage
4 holders as defined under this section, must file an original authoriza-
5 tion letter from the taxpayer, as defined, with the Board of Assessors
6 either at the same time as an overvalue application is submitted, or
7 prior to the deadline for filing such applications. The failure to
8 timely submit such authorization letter shall bar action on the over-
9 value application by the Board of Assessors. Further, such applica-
10 tions shall have no standing at the Appellate Tax Board or at the
11 County Commissioners.