

HOUSE No. 3105

By Mr. Rush of Boston, petition of Michael F. Rush and Thomas M. Menino relative to fair cash valuation and classification of property in determining assessments of local taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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
2 appearing in the 2004 Official Edition, is hereby amended by adding
3 at the end the following new paragraph:—

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

1 SECTION 2. Said Chapter 59 is hereby amended by inserting the
2 following new section:—

3 Section 75B.

4 a) If the board of assessors determines, from the verification of
5 an application, return, or otherwise, that less than the full amount of
6 a tax due under this chapter has been assessed, or is not deemed to
7 be assessed, the board may, at any time within three years after the
8 year for which the tax was due, application or return was filed, or
9 the date when such application or return was required to be filed,
10 whichever occurs later, assess the same with interest as provided in
11 Section 57, first giving notice of the board's intention to the person
12 to be assessed. Such person or his representative may confer with
13 the board as to the proposed assessment within thirty days after the
14 date of notification. After expiration of thirty days from the date of

15 such notification, the board shall assess the amount of tax remaining
16 due the city or town, or any portion thereof which has not therefore
17 been assessed. Failure to receive the notice provided for by this
18 paragraph shall not affect the validity of the tax.

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

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

29 d) A record of all notices of assessments pursuant to this section
30 shall be filed each year with the Commissioner of Revenue no later
31 than sixty days after the conclusion of the fiscal year.

32 Such additional assessment shall not render the tax of the city or
33 town invalid although its amount, in consequence, thereof shall
34 exceed the amount authorized by law to be raised.

35 A person aggrieved by a tax assessed under this section may
36 apply for an abatement, at any time within three months after the
37 bill is first sent to the person, in the manner provided in this section.

1 SECTION 3. Section 51 of said Chapter 59 is hereby amended
2 by deleting in line 4 the words “, with the fair cash value thereof,”.

1 SECTION 4. Section eighty-six of said Chapter 59 is hereby
2 repealed.

1 SECTION 5. Section 38D of Chapter 59 of the General Laws as
2 so appearing, is hereby amended by inserting, in the third paragraph
3 after the words fifty dollars the following: —“for residential prop-
4 erty and five hundred dollars for commercial and industrial
5 property”