

HOUSE No. 4182

The Commonwealth of Massachusetts



EXECUTIVE DEPARTMENT
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DEVAL L. PATRICK
GOVERNOR

TIMOTHY P. MURRAY
LIEUTENANT GOVERNOR

July 25, 2007.

To the Honorable Senate and House of Representatives:

I am filing for your consideration the attached legislative proposal, entitled, "An Act Protecting the Commonwealth From Natural Disasters or Emergencies that Threaten the Public Health or Safety of Its Citizens."

I am filing section 2 of this bill pursuant to my authority under Section 8 of Article II, as amended by Article LXXXIX, of the Amendments to the Constitution of the Commonwealth. Senator Moore, Representatives Callahan and Kujawski and the Town of Uxbridge have asked that this legislation be filed to permit the Town to provide real and personal property tax relief to the citizens and businesses of the Town of Uxbridge whose property was destroyed by the July 21, 2007, Uxbridge fire. As a result of the fire, at least 35 businesses have been displaced and hundreds of employees have been affected. It is critical that we provide immediate assistance to rebuild these small businesses and ensure that employees can return to work as soon as possible.

This legislation provides tax relief to affected Uxbridge taxpayers by setting the value of the real and personal property for tax purposes as the value immediately after the fire. For the businesses that lost all otherwise taxable property, this effectively exempts them from fiscal year 2008 taxes. Moreover, property owners who already

made their first quarter payment will get a refund, and only the land will be taxed at the Uxbridge Mill.

This legislation also amends an outside section in the fiscal year 2008 budget, by authorizing the expenditure of so-called “Katrina funds” to provide funds for cities and towns, like Uxbridge, that are faced with a sudden disaster that requires a swift governmental response to help to protect the public health or safety of the citizens of the commonwealth.

Accordingly, I urge your early and favorable consideration of this bill to ensure that the covered Uxbridge citizens and businesses can meet their financial obligations and get some tax relief, and to ensure that the Commonwealth is prepared for future disasters and emergencies.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Deval Patrick", with a large, stylized flourish at the end.

DEVAL L. PATRICK,
Governor.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT PROTECTING THE COMMONWEALTH FROM NATURAL DISASTERS OR EMERGENCIES THAT THREATEN THE PUBLIC HEALTH OR SAFETY OF ITS CITIZENS.

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. Item 1599-2005 of Section 2A of Chapter 81 of
2 the acts of 2005 is hereby amended by inserting after the date
3 “November 22, 2006”, as appearing in Section 38 of chapter 61 of
4 the acts of 2007, the following words:— “; provided further, that
5 upon the approval of the secretary of administration and finance,
6 funds may be expended from this item to address other natural
7 disasters or emergencies that threaten the public health or safety
8 of the citizens of the Commonwealth”.

1 SECTION 2. Notwithstanding Sections 2A, 18 and 38 of
2 Chapter 59 of the General Laws or any other general or special
3 law to the contrary, the board of assessors of the town of Uxbridge
4 shall determine the assessed valuation of any real estate and per-
5 sonal property damaged or destroyed by the Bernat Mills fire on
6 July 21, 2007 immediately after the fire, and this valuation shall
7 be considered the assessed valuation of the property as of January
8 1, 2007 for purposes of assessing taxes for the fiscal year begin-
9 ning on July 1, 2007. No real property valued and taxed under this
10 section shall be subject to any assessment under Section 2D of
11 Chapter 59 for that fiscal year.

1 SECTION 3. This act shall take effect upon its passage.