

SENATE NO. 1771

AN ACT INCREASING THE PENALTY FOR FAILURE TO MAKE A WRITTEN RETURN IN CONNECTION WITH THE VALUATION OF CERTAIN REAL ESTATE

*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 of the general laws is hereby amended by striking out the
2 word “fifty” appearing in line 16 of said section as it appears in the 2002 official edition, and inserting
3 in place thereof, the words “five hundred”.

4 SECTION 2. Said section 38D of chapter 59 of the general laws is hereby further amended by and
5 inserting at the end thereof the following new paragraph:

6 “If an owner or lessee of real property fails to submit such information in the form prescribed and
7 within ten days of the time a penalty under the preceding paragraph is incurred, in addition to that
8 penalty and any other penalties, there shall be added to the real property tax an amount equal to one-
9 tenth of one percent of the assessed value for the year immediately preceding the assessment year for
10 which the information is sought. Said amount shall be assessed for each day during which such failure
11 continues, to a maximum of one percent of the value of a property as aforesaid, provided, however,
12 that the board of assessors informed said owner or lessee that failure to so submit such information
13 would result in said penalty.”