

# SENATE, No. 2216

## **AN ACT** RELATIVE TO THE ENFORCEMENT OF DECISIONS BY THE APPELLATE TAX BOARD

*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.** Chapter 58A of the General Laws, as appearing in the 2004 official edition, is hereby  
2   amended at the end thereof by adding the following section: -  
3   “Section 15. A decision of the board that finds an assessment of a municipality by a local assessor to  
4   be inaccurate, incorrect, or in error shall be reported to the division of local services within the  
5   department of revenue, for the purpose of enforcement against the municipality that issued the  
6   assessment. Said division shall enforce the board’s decision to ensure compliance by the municipality  
7   and ensure that the ruling of the board is complied with. The division shall make every effort to  
8   enforce the decision in a timely manner. The division shall promulgate rules and regulations for the  
9   purpose of implementing this section which shall include, but is not limited to, restitution for the  
10   appellant, fines and penalties against the municipality, timeframe for compliance, a changing of the  
11   written and electronic record of the assessment and any other powers necessary.”