



# Local Tax Administration

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## Municipal Modernization Act Changes

### Workshop A 2016

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## Workshop A

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# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

*Supporting a Commonwealth of Communities*

## Workshop A

### Local Tax Administration Municipal Modernization Act Changes

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### Municipal Modernization Goals

- Streamline state oversight
- Eliminate or update obsolete laws
- Promote local independence
- Provide greater local flexibility



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### Municipal Modernization Act

- Signed by Governor on August 9, 2016
- Act effective on November 7, 2016
  - Some sections effective for FY2017
  - Some sections effective on dates after November 7
- If local acceptance statute amended, general rule is amendments apply to city, town or district that already accepted



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**Municipal Tax and Finance**

- DLS duties and responsibilities
- Local tax administration
- Collection procedures
- Borrowing
- Special funds and revenues
- Financial management and governance



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**DLS Oversight Duties**

**Local Tax**



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**Tax Rate Changes**

- § 132 – Amends G.L. c. 59, § 23, which governs property tax rates
- Lets DLS change tax rate after approval and return to assessors if:
  - Tax bills not yet sent, and
  - There was material understatement or overstatement of approved rate, and
  - Material difference was due to good faith omission or error by local officials in reporting the rate



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### **Telephone Central Valuation**

- **§§ 134-135, 251** – Amend G.L. c. 59, §§ 39 and 41 regarding the timeline and appeal of telephone company central valuations
- **Conforms the timeline for centrally valued telephone companies to the same schedule as pipeline companies**
  - Returns still due by March 1, but DLS may give an extension up to April 1
  - DLS must issue valuations by June 15
  - Companies and municipalities have until July 15 to appeal to Appellate Tax Board (ATB)
- **Also allows one party to appeal after July 15 in response to another party's timely appeal**
  - Appeal must be filed by July 30, or 15 days after receiving notice of the original appeal, whichever is later
- **Effective January 1, 2017**



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### **Certification of Local Assessments**

- **§§ 35-36** – Amend G.L. c. 40, § 56 which provides for periodic certification of local assessments and annual allocation of tax levy
  - **Requires DLS certification review of local assessing practices every 5 instead of every 3 years**
- **§ 250** – Makes change effective for certifications beginning in FY2018



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### **State-owned Land Valuation**

- **§§ 108-109, 252** – Amend G.L. c. 58, §§ 13-17 which governs state-owned land valuation process
- **Changes from 4 year reappraisal of land to distribute annual state budget appropriation in favor of a new formula to determine value**
  - **Formula based on 2017 valuation and per-acre value derived from that valuation**
  - **Per-acre value used to increase or decrease base value for land acquisitions and dispositions**
  - **Base value and per-acre value updated every 2 years based on community's equalized valuation (EQV)**
- **Effective January 1, 2018**



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**Form Approval**

- **§§ 104, 111, 136-137, 163, 169** – Amend G.L. c. 58, §§ 5 and 31; G.L. c. 59, §§ 45 and 50; G.L. c. 60, §§ 6 and 105 which relate to local assessing and collection forms and records
- Update statutes so DLS no longer required to print and distribute forms or approve electronic formats
- Maintain DLS power to prescribe content of local tax forms



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**DLS Oversight Duties**

- **§§ 53, 55-56** – Repeal G.L. c. 41, §§ 27, 37 and 39B to eliminate DLS role in approval or removal of municipal finance officers (assessors, collectors, deputy collectors and treasurers) for non-performance
- **§ 59** – Amends G.L. c. 41, § 108B to eliminate DLS role in mediating disputes arising over salaries of assessors and collectors in tax levying districts



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**Local Tax Administration**



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**Property Tax Exemption  
Application Deadline**

- **§§ 119, 122, 125-126, 146, 247 - Amend G.L. c. 59, §§ 5(18A and 41A), 5C, 5I and 59**
- **Sets uniform April 1 deadline for property taxpayers to apply for personal exemptions and deferrals, residential exemptions and small commercial exemptions**
- **Deadline applies in all communities regardless of billing system**
- **Effective for FY2017 applications**



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**Surcharge Exemptions**

- **§ 31 – Amends local acceptance G.L. c. 40, § 39M to apply April 1 property tax exemption application deadline to Water Infrastructure surcharge exemptions**
- **§ 100 – Adds G.L. c. 44B, § 3(e) to apply property tax exemption application deadline and appeal procedure to CPA surcharge exemptions**
  - **Application deadline also now April 1**
  - **Applications are confidential**
  - **Taxpayer can appeal denial to ATB**



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**Abatement Applicants**

- **§§ 144-145, 247 – Amend G.L. c. 59, § 59 governing abatement applications**
- **Makes deadline for holder of mortgage to apply for abatement of real estate tax the last 10 days of abatement period regardless of billing system used**
- **Also makes technical change to conform terms used by the Uniform Probate Code regarding persons handling a decedent's estate who may apply for abatement of tax assessed decedent**
- **Effective beginning FY2017**



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**Residential Exemption**

- **§§ 124, 247** – Amends G.L. c. 59, § 5C
- **Increases maximum residential exemption from 20% to 35% of average assessed valuation of residential property**
- **Effective for FY2017**



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**Appellate Tax Board Jurisdiction**

- **§§ 139, 142-143, 149, 150-151** - Amend G.L. c. 59, §§ 57, 57C and 64 regarding ATB jurisdiction to hear taxpayer appeals of abatement or exemption application denials when taxes paid late and interest incurred
- **Increases amount of tax required to pay timely to appeal from \$3,000 to \$5,000**
- **Creates new “postmark rule” for determining when interest incurred**
- **Applies interest incurred rule to late preliminary taxes**



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**Apportionment Appeals**

- **§ 154** – Amends G.L. c. 59, § 81 regarding appeals of apportionments
- **Gives owner of sub-parcel 30 instead of 7 days to apply to assessors to contest the apportionment of tax and lien on parcel divided by sale after January 1**



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### **Chapter 61A Classified Land**

- **§§ 172-174 - Amend G.L. 61A, §§ 2A and 13**
- **Defines classified 61A site of renewal energy system supplying power to farm an agricultural or horticultural use**
- **Installations of systems on classified land not subject to penalty tax (5 year rollback or conveyance tax when change occurs within 10 years of acquisition)**
- **Discontinuation also not subject to penalty**
- **Extends special exemption from the annual gross sales requirement for cranberry bogs until 2020**



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### **Local Assessment Approvals**

- **§§ 128-130, 251 – Amend G.L. c. 59, § 11 to eliminate DLS prior approval for assessors to assess real estate taxes to:**
- **Unknown owner**
- **Holder of present interest, and**
- **Beneficial owners of commonland in cluster developments or planned unit developments**
- **Effective January 1, 2017**



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### **Supplemental Assessments**

- **§§ 112-115, 251 – Amend local rejection G.L. c. 59, § 2D regarding supplemental assessments**
- **Excludes value of land to determine supplemental assessments or abatements of regular property taxes for valuation changes over 50% of assessed valuation**
- **Pro-forma assessment triggered by occupancy permit rather than actual occupancy**
- **Taxpayer eligible for pro-rata abatement due to fire or natural disaster may apply to assessors within 1 year**
- **Effective January 1, 2017**



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**Probate Ownership Records**

- **§§ 231, 252** – Add G.L. c. 217, § 16A
- **Requires Registrars of Probate to provide assessors with information on probate records related to property ownership**
- **Currently, only Registrars of Deeds must provide information to assessors**
- **Effective January 1, 2018**



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**Workforce Housing Tax Incentive**

- **§§ 39, 123** – Add G.L. c. 40, § 60B and G.L. c. 59, § 5(58) to create 5 year special tax assessment (STA) incentive to develop middle income housing
- **STA exemption agreements may be up to 100% for 2 years during construction and declining % in following 3 years**
- **Requires recorded affordability restrictions**



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**Commercial Fishing Exemption**

- **§§ 120, 248** – Amend G.L. c. 59, § 5(20) property tax, but not boat excise, exemption for commercial fishermen
- **Increases exemption to \$50,000 valuation of boat and gear**
- **Boat and taxpayer no longer need to be engaged exclusively in commercial fishing**
- **Taxpayer only needs at least half of income from commercial fishing**
- **Effective beginning FY2018**



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**Veteran Exemptions**

- **§§ 116, 121** – Adds local acceptance G.L. c. 59, § 5(22G)
- **Extends veteran exemptions to their spouses and surviving spouses if they hold title to veteran’s domicile as trustee or conservator**
- **Spouses and surviving spouses with title already eligible**



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**Senior Work-off Abatements**

- **§ 127** – Amends local acceptance G.L. c. 59, § 5K regarding Senior Work-off abatement program
- **Increases maximum abatement to \$1,500**



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**Local Tax Statutes**

**Technical Amendments**



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### **Technical Amendments**

Several sections make technical amendments to exemption or other statutes

- **§§ 103, 118, 251** – Amend G.L. c. 58, § 2, G.L. c. 59, § 5(16)(5) to add classified research and development (R & D) corporations to entities DLS to specifically identify in annual corporations book listing effective January 1, 2017
- **§ 117** – Corrects reference to local acceptance sentence of G.L. c. 59, § 5(3) regarding exemption of certain property acquired by charitable organizations for housing
- **§ 170** – Corrects placement of local acceptance motor vehicle excise exemption for former prisoners of war and their surviving spouses in G.L. c. 60A, § 1



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### **Special Funds**



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### **Single Overlay**

- **§§ 131, 133, 152** - Amend G.L. c. 59, §§ 23, 25 and 70A, which govern overlay reserve for abatements and exemptions
  - Creates a single overlay account on municipality's books and records
  - Currently, there is a separate overlay reserve for each fiscal year
- **§ 249** – Merges existing overlay balances into single account when Act takes effect



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**Financial Management**

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**Approval of Departmental Bills**

- **§ 58 - Amends G.L. c. 41, § 56 regarding departmental approval of bills**
- **Allow department head that is multi-member board or committee to designate 1 member to review and approve departmental bills**
- **Member must report to full board at next meeting**
- **Mirrors G.L. c. 41, § 41 which allows board or committee to designate 1 member to approve departmental payrolls**

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**Approval of Treasury Warrants**

- **§ 57 - Amends G.L. c. 41, § 52 regarding approval of treasury warrants authorizing payment of bills and payrolls**
- **Allows selectboard to designate 1 member to approve treasury warrants in towns**
- **Member must report to full board at next meeting**

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**Final Judgments and Awards**

- **§§ 72-73 - Amend G.L. c. 44, § 31, which allows payment of final court judgments from available cash**
- **Expands awards that may be paid without appropriation to include final awards of any state or federal adjudicatory agency**
- **Eliminates DOR approval after tax rate set for payments over \$10,000**
- **Requires municipal counsel to certify judgment or award final and applicable local procedures followed**



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**Governance**



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**Cooperative Assessing Agreements**

- **§ 54 – Amends G.L. c. 41, § 30B regarding cooperative assessing agreements**
- **Lets selectboard in town approve agreements instead of town meeting**



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## DISCUSSION QUESTIONS

**Question 1.** Acme, Inc. in July 2015 purchased a large vacant parcel in your town. In December 2015 a subdivision plan was approved but not recorded. As of January 1, 2016 it was assessed as a single parcel for 20 million dollars. In March 2016 Acme began construction of a building which will contain 5 condominium units. Also in March 2016, Acme recorded a master deed for Serenity Estates Condominium for the entire parcel, declaring the 5 condominium units with their undivided interests in the common area. In the master deed, Acme reserved the right to add additional units to the condominium through phasing amendments to the master deed. In August 2016 construction of the 5 units is completed and occupancy permits are obtained from the town. Each of the 5 identical condominiums is listed for sale at \$500,000. In November 2016 Unit 1 is sold for the \$500,000 market value. The remaining 4 units are sold in mid-January 2017 for \$500,000 each.

- A. Can a supplemental assessment be made for the 5 completed condominiums for FY2017? Does Municipal Modernization change the result?

G.L. c. 59, § 2A

G.L. c. 59, § 2D

G.L. c. 59, § 11

**Question 2.** The new owner of Unit 1 has requested a separate FY2017 tax bill for income tax deduction purposes.

- A. Can the assessors comply with the request?
- B. Assume a separate bill is issued for Unit 1 and the new owner disagrees with the calculation of the amount of the tax. Can the new owner appeal the determination to the assessors?
- C. The assessors do not give the new owner the apportionment requested. Can the new owner appeal to the Appellate Tax Board (ATB)?

G.L. c. 58A, § 6

G.L. c. 59, § 78A

G.L. c. 59, § 81

**Question 3.** Your town has a 3 member part-time board of assessors who meet bi-weekly. The assessors have appointed an assistant assessor to run the office and field inquiries from taxpayers.

- A. Can the board of assessors designate the assistant assessor to approve vendor bills and payroll?

- B. In an effort to reduce costs, the assessors of your town and the assessors from two adjacent communities are considering the hiring of an appraiser to serve as a shared principal assessor. Can the assessors of your town enter into such an agreement?

G.L. c. 41, § 41

G.L. c. 41, § 56

G.L. c. 41, § 30B

**Question 4.** A taxpayer read in the local newspaper that the selectboard adopted a 35% residential exemption and the taxpayer is concerned about the high tax rates listed in the newspaper. The taxpayer who owns an expensive single family house has threatened legal action if the tax rates are not lowered.

- A. Can the town tax rates be changed once they are set so that the selectboard can revisit the decision to grant a residential exemption?

G.L. c. 59, § 23

**Question 5.** In September 2016 the selectboard is seeking extra funds to pay for town expenses. The balance sheet as of June 30, 2016 shows large amounts in the overlay accounts for several fiscal years.

- A. Can the selectboard compel the assessors to release amounts in the overlay accounts as surplus?
- B. How is overlay surplus calculated?
- C. As of November 7, 2016 what change is made to overlay? Can the assessors raise zero overlay in the FY2017 tax rate?

G.L. c. 59, § 23

G.L. c. 59, § 25

**Question 6.** The town is presently negotiating a legal settlement for a civil rights claim brought by a town hall employee against the town administrator. The town does not have a settlement of claims account in its budget. The FY2017 tax rate has not yet been set. The selectboard believes it is in the best interests of the town to settle the case and raise the necessary amount in the FY2017 tax rate.

- A. Can the town fund payment of the settlement by raising it in the FY2017 tax levy?
- B. What types of claims (pre-litigation, arbitrator's decision, adjudicatory agency decision, and court judgment) can presently be funded without appropriation and simply be raised in the next tax levy?
- C. Does your answer change as of November 7, 2016?

G.L. c. 44, § 31

**Question 7.** During a revaluation the assessors discovered that a three-quarter acre parcel was not being assessed. A review of county probate and land records did not disclose an owner.

- A. How should this parcel be assessed for FY2017?
- B. Assume the error was discovered next year. Would your answer be different?
- C. Assume the three-quarter acre parcel was being assessed to an abutter who discovered he did not have title when he put the parcel up for sale. Can the abutter receive abatements and refunds for prior years because of the assessors' error?

G.L. c. 59, § 11

**Question 8.** A taxpayer owns a house in a quarterly billing community. The taxpayer was late in paying his first quarter installment for FY2017 since he was on vacation. Payment of the first two installments was made in September. When he received his actual FY2017 tax bill in December 2016, he was surprised to see his assessed value skyrocket with a resulting \$4,500 total tax bill for the year compared to \$2,400 for FY2016. He filed a timely abatement application which the assessors denied.

- A. Can the taxpayer appeal his FY2017 valuation to the ATB?
- B. Assume the taxpayer's total tax bill is \$5,500. Would your answer be different?
- C. Under the 3 year average tax rule would the ATB have jurisdiction?

G.L. c. 59, § 64

**Question 9.** A taxpayer has routinely filed for personal exemptions each year. She has also received a Community Preservation Act (CPA) exemption each year. Fearing she was late in filing her applications, she filed both exemption applications in mid-March.

- A. Did the taxpayer file both applications in a timely manner?
- B. Are personal exemption applications and CPA exemption applications open to public inspection?
- C. Can the taxpayer appeal denial of her personal exemption application and CPA exemption application to the ATB?

G.L. c. 44B, § 3(e)

G.L. c. 59, § 59

G.L. c. 59, § 60

**Question 10.** Taxpayers received their actual tax bills in December 2016 and many of them visited the assessors for abatements.

- A. A taxpayer's total tax was \$7,000. The taxpayer mailed his February third quarter payment in late January 2017. The collector received the payment two days late. Does the taxpayer owe interest? Does the ATB have jurisdiction if there is an appeal?
- B. Another taxpayer was told by a new town official that the law had changed and the abatement deadline date was April 1. The taxpayer filed his overvaluation abatement application in March. Do the assessors have jurisdiction?

G.L. c. 59, § 59

G.L. c. 59, § 64

O'Blenes v. Zoning Board of Appeals of Lynn, 397 Mass. 555 (1986)

**Question 11.** A husband (70 years old) and wife (67 years old) placed their house in trust. Under the deed and the declaration of trust recorded in May 2016, the wife is the sole trustee for the benefit of the husband, wife and children. The husband is a disabled veteran. The wife is not a veteran.

- A. Can the wife file for a Clause 22 veterans exemption for FY2017?
- B. One of the children is a commercial fisherman. The boat is occasionally used for whale watching. Is the boat exempt from boat excise?

G.L. c. 59, § 5, Cl. 22(d)

G.L. c. 60B, § 3

**Question 12.** A farmer has sought to reduce his energy costs by installing a solar array on his farmland. The energy supplied would be used to power an irrigation system and the new updated "farm stand" which underwent extensive renovations.

- A. Does the installation of the solar array disqualify the farmer from classifying the land on which it is sited under G.L. c. 61A and make him liable for penalty taxes? Does the municipality have the right of first refusal?

G.L. c. 61A, §§ 2A & 13

**Question 13.** A major company is relocating its headquarters in Boston and plans to build a manufacturing facility somewhere outside the city. Many sites have been proposed as locations for the new plant. Housing for company employees is also of great importance as the corporate officers are familiar with the high cost of housing in the metropolitan Boston area.

- A. You are a town official who wants to have the facility built in your community. What tax incentives could your town offer to the company or others to attract the plant and plant employees?

G.L. c. 23A, § 3E

G.L. c. 40, § 60B

G.L. c. 59, § 5, Cl. 51

G.L. c. 59, § 5, Cl. 58

**Question 14.** A taxpayer was delinquent on his mortgage payments. Surprisingly, the mortgage company filed an abatement application to contest the subject parcel's valuation. The taxpayer later filed an abatement application within the statutory time frame.

- A. How should the assessors handle this situation where there are two abatement applications?
- B. Assume the taxpayer died in mid-January 2017. How should the parcel be assessed for FY2018? Who can file an overvaluation abatement application for FY2018?

G.L. c. 59, § 59

# EXAMPLE TOWN OF DANA

## State Owned Land Timetable -2017

1/1/2017		Valuation Date
6/1/2017	BLA	Issues Proposed SOL Values
6/10/2017	BLA	Public Hearing Deadline
7/20/2017	BLA	Issues Revised SOL Values
8/10/2017	Assessors	Appeal SOL Values to ATB
1/20/2018	ATB	Issue Decisions on Appeals
1/30/2018	BLA	<b>Final Values Posted</b>

Valuation of Reimbursable SOL *Inventory in Dana as of January 1, 2017* (includes acquisitions & dispositions during calendar 2016)

\*Values Finalized January 2018 to distribute FY2019 appropriation

\$1,000,000 Total SOL Value

1000 acres

\$1000 per acre valuation

	Base	EQV Adjustment Base	EQV Adjustment Per Acre	+ Acquisitions/ - Dispositions	SOL Valuation	Schedule
FY19 Base Valuation	1,000,000*	N/A	N/A	None	1,000,000	<b>SOL Final Values Posted</b> on 01/30/2018 To be applied for FY 19 PILOT
FY20 January 1, 2019	1,000,000	1,000,000 X 1.10 = 1,100,000	1,000 X 1.10 Increase = 1,100	+ 55,000 50 acres @ 1,100 acquired in 2017	1,155,000	<b>EQV 2018</b> (DOV Jan 1 2018) <b>FINALIZED/Issued 01/30/2019</b> *Indicates 10 % Increase
FY21 January 1, 2020	1,155,000	N/A	N/A	--16,500 acres 15 acres @ 1,100) conveyed in 2018	1,138,500	
FY22 January 1, 2021	1,138,500	1,138,500 X 1.05 = 1,195,425	1,100 X 1.05 Increase = 1,155	+ 11,550 10 acres @ 1,155 acquired in 2019	1,206,975	<b>EQV 2020</b> (DOV Jan 1, 2020) <b>FINALIZED/Issued 01/30/2021</b> *Indicates 5 % Increase

**WATER INFRASTRUCTURE SURCHARGE ON REAL  
PROPERTY; EXEMPTIONS; APPEAL; MUNICIPAL WATER  
INFRASTRUCTURE INVESTMENT FUND  
General Laws Chapter 40, § 39M (218:31)**

Section 39M. (a) Notwithstanding chapter 59 or any other general or special law to the contrary, any city or town, which accepts this section in accordance with subsection (f), may impose a water infrastructure surcharge on real property at a rate up to, but not exceeding, 3 per cent of the real estate tax levy against real property, as determined annually by the board of assessors. The amount of the surcharge shall not be included in a calculation of total taxes assessed for purposes of section 21C of said chapter 59.

(b) All exemptions and abatements of real property authorized by said chapter 59, or any other law for which a taxpayer qualifies as eligible, shall not be affected by this section. A taxpayer receiving an exemption of real property under a clause of section 5 of said chapter 59 specifically listed in section 59 of said chapter 59 shall be exempt from any surcharge on real property established under this section. The surcharge to be paid by a taxpayer receiving any other exemption or abatement of tax on real property authorized by said chapter 59 or any other law shall be reduced in proportion to the amount of such exemption or abatement.

(c) Any amount of the surcharge not paid by the due date shall bear interest at the rate per annum provided in section 57 of said chapter 59.

(d) A person claiming an exemption from a surcharge under subsection (b) may apply to the board of assessors, in writing, on a form approved by the commissioner of revenue, on or before ~~December 15 of the year to which the tax relates, or 3 months after the date the bill or notice was sent, whichever is late~~ **the deadline for an application for exemption under section 59 of chapter 59**. Any person aggrieved by a decision of the assessors or by their failure to act upon such application may appeal, as provided in sections 64 to 65B, inclusive, of said chapter 59. Applications for exemption under this section shall be open for inspection only as provided in section 60 of said chapter 59.

(e) Notwithstanding section 53 of chapter 44 or any other general or special law to the contrary, a city or town that accepts this section shall establish a separate account to be known as the Municipal Water Infrastructure Investment Fund. All monies collected from the surcharge, under this section, shall be deposited into said fund. The municipal treasurer shall be the custodian of the fund. The treasurer may invest the monies of the fund in separate accounts in the manner authorized by sections 55 and 55A of said chapter 44. Any interest earned thereon shall be credited to and become part of such separate account. The authority to approve expenditures from the fund shall be limited to the local legislative body and the municipal treasurer shall pay such expenses in accordance with chapter 41. The expenditures of revenues from the fund shall be exclusively used for maintenance, improvements and investments to municipal drinking, wastewater and stormwater infrastructure assets.

(f) This section shall only take effect in a city or town upon the approval of the legislative body and the acceptance of the voters of a city or town on a ballot question at the next regular municipal or state election; provided, however, that this section shall take effect on July 1 of the fiscal year after such acceptance or a later fiscal year as the city or town may designate.

(g) Upon acceptance of this section and upon the assessors' warrant to the tax collector, the accepted surcharge shall be imposed.

(h) After receipt of the warrant, the tax collector shall collect the surcharge in the amount and according to the computation specified in the warrant and shall pay the amounts so collected, quarterly or semi-annually, according to the schedule for collection of property taxes for the tax on real property, to the city's or town's treasurer. The tax collector shall cause appropriate books and accounts to be kept with respect to the surcharge, which shall be subject to public examination upon reasonable request.

(i) The remedies provided by chapter 60 for the collection of taxes upon real estate shall apply to the surcharge on real property pursuant to this section.

(j) A city or town that has accepted this section may revoke its acceptance, or amend the amount of the surcharge, in the manner outlined in subsection (f); provided, however, that it may not amend the applicable surcharge rate more often than once in any 12 month period. Any monies remaining in the fund upon revocation shall be expended in a manner consistent with this section.

## **CERTIFICATION OF ASSESSMENTS; ALLOCATION OF TAX LEVY**

### **General Laws Chapter 40, § 56 (218:35-36)**

Section 56. Every fifth year, ~~Triennially~~ the commissioner shall certify as to whether the board of assessors is assessing property at full and fair cash valuation. Once certified, a city or town may classify in the manner set out in this section for the year of certification and for the ~~4 two~~ 4 years next following said year of certification. The selectmen or town council of each town and the city council together with the mayor's approval in each city, which city or town has been certified by the commissioner of revenue to be assessing property at full and fair cash valuation, shall annually first determine the percentages of the local tax levy to be borne by each class of real property, as defined in section two A of chapter fifty-nine, and personal property for the next fiscal year; provided, however, that if the mayor vetoes the city council's percentages, in a city, the city council may override such veto with a vote equal to two-thirds of the members elected. In determining such percentages, the selectmen, town council or the city council, together with the mayor's approval, as the case may be, shall first adopt a residential factor; provided, however, that if the mayor vetoes the city council's factor, in a city, the city council may override such veto with a vote equal to two-thirds of the members elected. Said factor shall be an amount not less than the minimum residential factor determined by the commissioner of revenue in accordance with the provisions of section one A of chapter fifty-eight and shall be used by the board of assessors to determine the percentages of the local tax levy to be borne by each class of real and personal property. Prior to the adoption of such percentages, the selectmen, town council or the city council, as the case may be, shall conduct a public hearing on the question of their adoption. At such hearing, the board of assessors shall provide all information and data relevant to making such determination and the fiscal effect of the available alternatives. The commissioner of revenue shall not approve the tax rate of a city or town under section twenty-three of chapter fifty-nine until the selectmen, town council or the city council, as the case may be, have held such a public hearing and until the city or town has adopted the percentages of the local tax levy to be borne by each class of real and personal property.

Class one percentage, the full and fair cash valuation of the class one property divided by the full and fair cash valuation of all real and personal property in said city or town multiplied by the residential factor.

Class two percentage, the full and fair cash valuation of the class two property divided by the full and fair cash valuation of all real and personal property in said city or town multiplied by not less than seventy-five per cent of the residential factor.

Class three percentage, the full and fair cash valuation of the class three property divided by the sum of full and fair cash valuation of class three and class four real property and personal property in such city or town multiplied by the difference between one hundred per cent and the sum of the class one and two percentages.

Class four percentage, the full and fair cash valuation of the class four property divided by the sum of the full and fair cash valuation of the class three and class four real property and personal property in such city or town multiplied by the difference between one hundred per cent and the sum of the class one and class two percentages.

Personal property percentage, the full and fair cash valuation of the personal property in a city or town divided by the sum of the full and fair cash valuation of the class three and class four real property and the personal property in a city or town multiplied by the difference between one hundred per cent and the sum of the class one and class two percentages.

As used in this section the full and fair cash valuation amounts shall be those amounts as determined by the commissioner of revenue and sent to each city and town pursuant to section one A of chapter fifty-eight.

The percentages, so determined, shall upon certification of the commissioner be transmitted to the board of assessors to be used in setting the tax rates pursuant to section twenty-three A of chapter fifty-nine.

Notwithstanding the first paragraph, the commissioner may, from time to time, issue a revised schedule for the year in which the commissioner shall certify whether the board of assessors is assessing property at full and fair cash valuation. After the schedule is issued, a city or town may classify in the manner set forth in this section for any year before the next year of certification established in the schedule for the city or town. In arranging the schedule, the commissioner shall, so far as is practicable and appropriate, consider at least the following goals: balancing the number of certification reviews conducted in each year of the ~~triennial~~ **5-year** period; facilitating and implementing joint or cooperative assessing agreements or districts; assisting the boards of assessors to comply with minimum standards of assessment performance established under section 1 of chapter 58; and producing uniformity in the valuation, classification and assessment of property within each city or town and throughout the commonwealth.

## **WORKFORCE HOUSING SPECIAL TAX ASSESSMENT**

### **General Laws Chapter 40, § 60B (218:39)**

**Section 60B.(a) A city or town, by vote of its town meeting, town council or city council, with the approval of the mayor where required by law, on its own behalf or in conjunction with one or more cities or towns, may adopt and implement a workforce housing special tax assessment plan, hereinafter referred to as WH-STA plan, intended to encourage and facilitate the increased development of middle income housing; provided, however, that any such WH-STA plan shall: (1) designate 1 or more areas of such city or town as a WH-STA zone, subject to regulations adopted by the city or town, pursuant to subsection (c) of this section, as presenting exceptional opportunities for increased development of middle income housing. Any WH-STA plan adopted by more than 1 city or town shall designate WH-STA zones**

consisting of contiguous areas of such cities or towns; (2) describe in detail all construction and construction-related activity contemplated for the WH-STA zone as of the date of adoption of the WH-STA plan; provided that the WH-STA plan shall include the types of residential developments which are projected to occur within the WH-STA zone, with documentary evidence of the level of commitment therefor, including but not limited to architectural plans and specifications as required by regulations promulgated pursuant to subsection (c); (3) authorize special tax assessment exemptions from property taxes, pursuant to subsection Fifty-eighth of section 5 of chapter 59, for a specified term not to exceed 5 years, for any parcel of real property which is located in a WH-STA zone and for which an agreement has been executed with the owner of the real property pursuant to paragraph (4). The WH-STA plan may exempt owners of parcels of real estate from up to 100 per cent of property taxes during 2 years of construction and as set forth in an agreement executed pursuant to paragraph (4). The WH-STA plan may also exempt such owners from property taxes during a 3-year stabilization period following construction; provided, that the exemption may be up to 75 per cent of property taxes during a first year of stabilization, up to 50 per cent of property taxes during a second year of stabilization, and up to 25 per cent of property taxes during a third year of stabilization; (4) include executed agreements between the city or town and each owner of a parcel of real property which is located in the WH-STA zone, provided that such agreements shall include, but not be limited to, the following: (i) all material representations of the parties which served as the basis for the descriptions contained in the WH-STA plan, in accordance with the provisions of paragraph (2), and which served as a basis for the granting of a WH-STA exemption;(ii) any terms deemed appropriate by the city or town relative to compliance with the WH-STA agreement including, but not limited to, what shall constitute a default by the property owner and what remedies shall be allowed between the parties for any such defaults, including an early termination of the agreement; (iii) provisions governing maximum rental prices that may be charged by the developer to create middle income workforce housing, as set forth in the regulations adopted by the city or town pursuant to subsection (c); (iv) a detailed recitation of all other benefits and responsibilities inuring to and assumed by the parties to such agreement;(v) a provision that such agreement shall be binding upon subsequent owners of the parcel of real property; and (5) delegate the authority to execute agreements in accordance with paragraph (4) to the board of assessors of the city or town, and to the board, agency or officer of the city or town responsible for housing.

(b) A city or town may at any time revoke its designation of a WH-STA zone and, as a consequence of such revocation, shall immediately cease the execution of any additional agreements pursuant to paragraph (4) of subsection (a). The revocation shall not affect agreements relative to property tax exemptions pursuant to said paragraph (4) of subsection (a) which were executed prior to the revocation. The board of assessors of the city or town and the board, agency or officer of the city or town responsible for housing, authorized pursuant to paragraph (5) of subsection (a) to execute agreements, shall retain a copy of each such agreement, together with a list of the parcels included therein.

(c) Upon the adoption of a WH-STA plan, a city or town shall promulgate regulations governing the implementation of such plans in the city or town. The regulations shall establish eligibility requirements for developers to enter into a WH-STA agreement pursuant to paragraph (4) of subsection (a). The regulations shall establish, among other things: (1) a procedure for developers to apply to the city or

town for a WH-STA agreement; (2) a minimum number of new residential units to be constructed for an owner of a parcel of real estate to be eligible to enter into a WH-STA agreement; (3) the maximum rental prices that may be charged by the developer for the constructed residential units throughout the duration of a WH-STA agreement; and (4) other eligibility criteria that will facilitate and encourage the construction of workforce housing in a manner appropriate to the particular city or town.

(d) The owner of property subject to a WH-STA agreement shall certify to the city or town the rental prices of the residential units designated in the WH-STA agreement. The certification shall be provided to the city or town on the date of initial occupancy and on an annual basis thereafter throughout the duration of the executed WH-STA agreement. If the owner fails to provide such certification, or otherwise fails to comply with the WH-STA agreement, or if the city or town determines that the owner is unlikely to come into compliance with the affordability requirements set forth in the agreement, the city or town may place a lien on the property in the amount of the real estate tax exemptions granted pursuant to the WH-STA agreement for any year in which the owner is not in compliance with this subsection. Any such lien shall be recorded in the registry of deeds or the registry district of the land court wherein the land lies;

(e) a WH-STA plan adopted pursuant to subsection (a) shall expire 3 years after its adoption unless the plan is renewed by the city or town by vote of its town meeting, town council or city council, with the approval of the mayor where required by law.

## **APPOINTMENT UPON FAILURE OF ASSESSORS TO PERFORM DUTIES**

### **General Laws Chapter 41, § 27 (218:53)**

~~Section 27. If assessors, or selectmen acting as such, shall fail to perform their duties, the commissioner of revenue may appoint three or more persons to be assessors for such town, who shall be sworn, shall hold office until the offices of assessors are filled by the town, and shall receive from the town compensation as assessors.~~

## **AGREEMENTS FOR JOINT AND COOPERATIVE ASSESSMENT, CLASSIFICATION AND VALUATION OF PROPERTY**

### **General Laws Chapter 41, § 30B (218:54)**

Section 30B. (a) Notwithstanding any general or special law or municipal charter, vote, by-law or ordinance, 2 or more cities and towns, ~~by vote of their legislative bodies~~ **by vote of the city council with the approval of the mayor, in a city, and by vote of the board of selectmen, in a town** may enter into an agreement, for a term not to exceed 25 years, for joint or cooperative assessing, classification and valuation of property.

The agreement shall provide for:

(1) the division, merger or consolidation of administrative functions between or among the parties or the performances thereof by 1 city or town on behalf of all the parties;

- (2) the financing of the joint or cooperative undertaking;
- (3) the rights and responsibilities of the parties with respect to the direction and supervision of the work to be performed and with respect to the administration of the assessing office, including the receipt and disbursement of funds, the maintenance of accounts and records and the auditing of accounts;
- (4) annual reports of the assessor to the constituent parties;
- (5) the duration of the agreement and procedures for amendment, withdrawal or termination thereof; and
- (6) any other necessary or appropriate matter.

(b) An agreement under this section may also provide for the formation of a single assessing department for the purpose of employing assistant assessors and necessary staff and for performing all administrative functions. An agreement may also vest in 1 person, the board of assessors of 1 of the parties or a regional board of assessors comprised of at least 1 representative from each of the parties and selected in the manner set forth in the agreement all of the powers and duties of the boards of assessors and assessing departments of the parties. In that case, the existing boards of assessors of the other parties, or of all the parties if their assessors' powers and duties are vested in 1 person, shall terminate in accordance with section 2 for the duration of the agreement. Unless the agreement provides for the board of assessors of 1 of the parties to serve as the assessors for all of the parties, or for 1 city or town to act on behalf of all parties, the agreement shall designate an appointing authority representing all of the parties. That appointing authority shall be responsible for the appointment of an assessor, assistant assessors, and other staff, and in the case of withdrawal or termination of the agreement, shall determine the employment of any employee of 1 of the parties that became part of a single assessing department. Subject to the rules and regulations established by the commissioner of revenue pursuant to section 1 of chapter 58, the agreement shall provide for qualifications, terms and conditions of employment for the assessor and employees of the assessor's office. The agreement may provide for inclusion of the assessor and the assessor's employees in insurance, retirement programs and other benefit programs of 1 of the constituent parties, but all parties to the agreement shall be pay a proportionate share of the current and future costs of benefits associated with the appointment or employment of all persons performing services for them during the duration of the agreement. A city or town party to such an agreement shall include employees under the joint assessing agreement in such programs in accordance with the terms of the agreement.

(c) A city or town may become a party to an existing agreement with the approval of the other parties.

(d) No agreement or amendment to an agreement for joint or cooperative assessing made pursuant to this section shall take effect until it has been approved in writing by the commissioner of revenue.

## **TREASURER ACTING AS TAX COLLECTOR; APPOINTMENT OF DEPUTIES General Laws Chapter 41, § 37 (218:55)**

~~Section 37. A town treasurer, acting as collector of taxes, may, subject to the approval of the commissioner of corporations and taxation, appoint deputies, who shall give bond for the faithful performance of their duties in such sum and in such form, and subject to such conditions, as the said commissioner may prescribe; and such collector and deputies shall~~

~~have all the powers of collectors of taxes. Such deputies may be removed by said commissioner for cause. A treasurer acting as collector may issue his warrant to the sheriff of the county or his deputy, or to any constable of the town, directing them to distrain the property or take the body of any person delinquent in the payment of taxes, and may proceed in the same manner as collectors.~~

## **REMOVAL OF TREASURERS OR CITY OR TOWN COLLECTORS**

### **General Laws Chapter 41, § 39B (218:56)**

~~Section 39B. If, in the opinion of the commissioner of revenue, hereinafter referred to as the commissioner, the safety of any city, town, district, or regional school district funds or sums due such city, town, district, or regional school district for taxes or otherwise may be jeopardized by the continuation in office of a treasurer of such city, town, district, or regional school district, or by the continuation in office of a city or town collector, the commissioner may petition the superior court for the removal of such officer. Pending a hearing upon the petition, any justice of such court, if in his judgment the public good so requires, may, after a hearing, summary or otherwise, as he determines, suspend the authority of such officer to act until final action upon the petition is taken. In case of such suspension, the commissioner shall notify the selectmen of such town or the mayor of such city and the officer so suspended shall be deemed to be unable to perform his duties because of disability within the meaning of section forty or section sixty one A.~~

~~The petition of the commissioner may be heard by a justice of the superior court sitting in any county after such notice to the commissioner and to the officer as the court deems necessary. The court shall hear the parties and their witnesses and the decision of the court shall be final and conclusive. Proceedings under this section shall be advanced for speedy hearing, upon the request of either party. If, after hearing, the court shall be of the opinion that the public good so requires, the court shall by decree remove the officer. Otherwise, the court shall dismiss the petition and, if the authority of the officer to act has been suspended, shall restore such authority.~~

~~The word "collector" as used in this section shall include a collector of taxes.~~

## **APPROVAL OF BILLS**

### **General Laws Chapter 41, Section 52 (218:57)**

Section 52. All accounts rendered to or kept in the departments of any city shall be subject to the inspection of the city auditor or officer having similar duties, and in towns they shall be subject to the inspection of the selectmen. The auditor or officer having similar duties, or the selectmen, may require any person presenting for settlement an account or claim against the city or town to make oath before him or them, in such form as he or they may prescribe, as to the accuracy of such account or claim. The wilful making of a false oath shall be punishable as perjury. The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town

treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed. **The board of selectmen may designate any 1 of its members for the purpose of approving bills or payrolls under this section; provided, however, that the member shall make available to the board, at the first meeting following such action, a record of such actions. This provision shall not limit the responsibility of each member of the board of selectmen in the event of a noncompliance with this section.**

This section shall not abridge the powers conferred on town accountants by sections fifty-five to sixty-one, inclusive.

## **WARRANTS FOR PAYMENT OF BILLS General Laws Chapter 41, Section 56 (218:58)**

Section 56. The selectmen and all boards, committees, heads of departments and officers authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts, orders and pay rolls chargeable to the respective appropriations of which they have the expenditure. **For purposes of this section, the board of selectmen and any other board, committee or head of department consisting of more than 1 member authorized to expend money, may designate any 1 of its members to approve all bills, drafts, orders and payrolls; provided, however, that the member shall make available to the board, committee or other department head, at the first meeting following such action, a record of such actions. This provision shall not limit the responsibility of each member of the board in the event of a noncompliance with this section.**

Such approval shall be given only after an examination to determine that the charges are correct and that the goods, materials or services charged for were ordered and that such goods and materials were delivered and that the services were actually rendered to or for the town as the case may be; provided, however, that such approval may be given to any bill received from a state agency for the town's share of the costs of a federal urban planning assistance program, established under the provisions of section 701 of Public Law 83?560, as amended, before any goods, materials or services ordered or to be ordered under such a program have been delivered or actually rendered, as the case may be. The town accountant shall examine all such bills, drafts, orders and pay rolls, and, if found correct and approved as herein provided, shall draw a warrant upon the treasury for the payment of the same, and the treasurer shall pay no money from the treasury except upon such warrant approved by the selectmen. If there is a failure to elect or a vacancy occurs in the office of selectman, the remaining selectman or selectmen, together with the town clerk, may approve such warrant. The town accountant may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive, and in such case he shall file with the town treasurer a written statement of the reasons for such refusal. The treasurer shall not pay any claim or bill so disallowed by the town accountant. So far as apt this section shall apply to cities.

## **ASSESSORS AND TAX COLLECTORS IN DISTRICTS; COMPENSATION AND EXPENSES General Laws Chapter 41, § 108B (218:59)**

Section 108B. In a town in which a district has been created and is operating under a law which requires the assessors of the town to assess district taxes and the collector of taxes of the town to collect such taxes, such district shall annually appropriate money for the salary or compensation of the assessors and collector of taxes, which shall be in addition to the amounts fixed by the town for salary or compensation as provided by section one hundred and eight and shall also include additional compensation for certified collectors as provided in section 108P. The amounts appropriated for said purposes shall not be less than the amounts determined by the prudential committee of the district, or, if there be no prudential committee, by the commissioners of the district and the selectmen of the town. ~~If the said prudential committee or commissioners, as the case may be, and the selectmen cannot agree on the amounts and the commissioner of revenue is so notified, the said commissioner may determine the amounts and shall notify the assessors who shall include the amounts determined by said commissioner in the aggregate amount assessed annually for district taxes, and the amounts assessed shall be paid said assessors and collectors.~~ Said districts may also appropriate money for books, forms and other necessary expenses of said assessors and collectors of taxes in connection with the assessment and collection of such taxes.

## **LIABILITIES IN EXCESS OF APPROPRIATIONS FORBIDDEN; EXCEPTIONS General Laws Chapter 44, § 31 (218:72-73)**

Section 31. No department financed by municipal revenue, or in whole or in part by taxation, of any city or town, except Boston, shall incur a liability in excess of the appropriation made for the use of such department, each item recommended by the mayor and voted by the council in cities, and each item voted by the town meeting in towns, being considered as a separate appropriation, except in cases of major disaster, including, but not limited to, flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a majority vote of all the selectmen. Payments of liabilities incurred under authority of this section may be made, with the written approval of the director, from any available funds in the treasury, and the amounts of such liabilities incurred shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors who shall include the amounts so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has appropriated amounts specified to be for such liabilities; provided, that, if proceedings are brought in accordance with provisions of section fifty-three of chapter forty, no payments shall be made and no amounts shall be certified to the assessors until the termination of such proceedings. Payments of final judgments, and awards or **payments** ordered ~~of payment~~ or approved **by a state or federal court or adjudicatory agency may, upon certification by the city solicitor or town council that no appeal can or will be taken and as required by**

~~**municipal charter, ordinance or by-law,** by the industrial accident board rendered after the fixing of the tax rate for the current fiscal year may, with the approval of the director of accounts if the amount of the judgment or award is over ten thousand dollars, be made from any available funds in the treasury, and the payments so made shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has otherwise made provision therefor.~~

The provisions of this section, so far as apt, shall apply to districts, and the prudential committee, if any, otherwise the commissioners, shall act in place of the members of the city council or selectmen, **and the district counsel in place of the city solicitor or town counsel.**

## **COMMUNITY PRESERVATION; ACCEPTANCE OF SECS. 3 TO 7**

### **General Laws Chapter 44B, § 3 (218:100)**

Section 3. (a) Sections 3 to 7, inclusive, shall take effect in any city or town upon the approval by the legislative body and their acceptance by the voters of a ballot question as set forth in this section.

(b) Notwithstanding the provisions of chapter 59 or any other general or special law to the contrary, the legislative body may vote to accept sections 3 to 7, inclusive, by approving a surcharge on real property of not more than 3 per cent of the real estate tax levy against real property, as determined annually by the board of assessors. The amount of the surcharge shall not be included in a calculation of total taxes assessed for purposes of section 21C of said chapter 59.

(b1/2) Notwithstanding chapter 59 or any other general or special law to the contrary, as an alternative to subsection (b), the legislative body may vote to accept sections 3 to 7, inclusive, by approving a surcharge on real property of not less than 1 per cent of the real estate tax levy against real property and making an additional commitment of funds by dedicating revenue not greater than 2 per cent of the real estate tax levy against real property; provided, however, that additional funds so committed shall come from other sources of municipal revenue including, but not limited to, hotel excises pursuant to chapter 64G, linkage fees and inclusionary zoning payments, however authorized, the sale of municipal property pursuant to section 3 of chapter 40, parking fines and surcharges pursuant to sections 20, 20A and 20A1/2 of chapter 90, existing dedicated housing, open space and historic preservation funds, however authorized, and gifts received from private sources for community preservation purposes; and provided further, that additional funds so committed shall not include any federal or state funds. The total funds committed to purposes authorized under this chapter by means of this subsection shall not exceed 3 per cent of the real estate tax levy against real property, less exemptions, adopted. In the event that the municipality shall no longer dedicate all or part of the additional funds to community preservation, the surcharge of not less than 1 per cent shall remain in effect, but may be reduced pursuant to section 16.

(c) All exemptions and abatements of real property authorized by said chapter 59 or any other law for which a taxpayer qualifies as eligible shall not be affected by this chapter. The surcharge to be paid by a taxpayer receiving an exemption or abatement of

real property authorized by said chapter 59 or any other law shall be reduced in proportion to the amount of such exemption or abatement.

(d) Any amount of the surcharge not paid by the due date shall bear interest at the rate per annum provided in section 57 of said chapter 59.

(e) The legislative body may also vote to accept one or more of the following exemptions:

(1) for property owned and occupied as a domicile by a person who would qualify for low income housing or low or moderate income senior housing in the city or town;

(2) for class three, commercial, and class four, industrial, properties as defined in section 2A of said chapter 59, in cities or towns with classified tax rates;

(3) for \$100,000 of the value of each taxable parcel of residential real property; or

(4) for \$100,000 of the value of each taxable parcel of class three, commercial property, and class four, industrial property as defined in section 2A of said chapter 59.

**A person claiming an exemption provided under this subsection may apply to the board of assessors, in writing, on a form approved by the commissioner of revenue, on or before the deadline for an application for exemption under section 59 of chapter 59. Any person aggrieved by the decision of the assessors, or by their failure to act, upon such application, may appeal as provided in sections 64 to 65B, inclusive, of chapter 59. Applications for exemption under this chapter shall be open for inspection only as provided in section 60 of chapter 59.**

(f) Upon approval by the legislative body, the actions of the body shall be submitted for acceptance to the voters of a city or town at the next regular municipal or state election. The city or town clerk or the state secretary shall place it on the ballot in the form of the following question:

"Shall this (city or town) accept sections 3 to 7, inclusive of chapter 44B of the General Laws, as approved by its legislative body, a summary of which appears below"

(Set forth here a fair, concise summary and purpose of the law to be acted upon, as determined by the city solicitor or town counsel, including in said summary the percentage of the surcharge to be imposed.)

If a majority of the voters voting on said question vote in the affirmative, then its provisions shall take effect in the city or town, but not otherwise.

(g) The final date for notifying or filing a petition with the city or town clerk or the state secretary to place such a question on the ballot shall be 35 days before the city or town election or 60 days before the state election.

(h) If the legislative body does not vote to accept sections 3 to 7, inclusive, at least 90 days before a regular city or town election or 120 days before a state election, then a question seeking said acceptance through approval of a particular surcharge rate with exemption or exemptions, may be so placed on the ballot when a petition signed by at least 5 per cent of the registered voters of the city or town requesting such action is filed with the registrars, who shall have seven days after receipt of such petition to certify its signatures. Upon certification of the signatures, the city or town clerk or the state secretary shall cause the question to be placed on the ballot at the next regular city or town election held more than 35 days after such certification or at the next regular state election held more than 60 days after such certification.

(i) With respect to real property owned by a cooperative corporation, as defined in section 4 of chapter 157B, that portion which is occupied by a member under a proprietary lease as the member's domicile shall be considered real property owned by that member for the purposes of exemptions provided under this section. The member's portion of the real estate shall be represented by the member's share or shares of stock in the cooperative corporation, and the percentage of that portion to the whole shall be determined by the

percentage of the member's shares to the total outstanding stock of the corporation, including shares owned by the corporation. This portion of the real property shall be eligible for any exemption provided in this section if the member meets all requirements for the exemption. Any exemption so provided shall reduce the taxable valuation of the real property owned by the cooperative corporation, and the reduction in taxes realized by this exemption shall be credited by the cooperative corporation against the amount of the taxes otherwise payable by or chargeable to the member. Nothing in this subsection shall be construed to affect the tax status of any manufactured home or mobile home under this chapter, but this subsection shall apply to the land on which the manufactured home or mobile home is located if all other requirements of this clause are met. This subsection shall take effect in a city or town upon its acceptance by the city or town.

## **COMMISSIONER; ANNUAL LISTS TO BOARD OF ASSESSORS; CLASSIFICATIONS; OBJECTIONS; APPEAL**

### **General Laws Chapter 58, § 2 (218:103)**

Section 2. The commissioner shall annually, on or before April first of each year, forward to each board of assessors a list of all corporations known to him to be liable on January first of said year to taxation under chapters fifty-nine, sixty A and sixty-three. Such list shall indicate which of said corporations have been classified by the commissioner as manufacturing corporations or research and development corporations and shall contain such other information as in his judgment will assist such boards of assessors in the assessment of taxes. The operation of a solid waste disposal facility, as defined in section eighteen of chapter sixteen, or the production of any material or other product therefrom which is usable or marketable shall not be deemed to be a manufacturing activity for the purposes of this section.

Any person aggrieved by any classification made by the commissioner under any provision of chapters fifty-nine and sixty-three or by any action taken by the commissioner under this section may, on or before April thirtieth of said year or the thirtieth day after such list is sent out by the commissioner, whichever is later, file an application with the appellate tax board on a form approved by it, stating therein the classification claimed.

The appellate tax board shall, within ten days after the decision on said application, give written notice thereof to the applicant. The decision of the board shall be binding upon the parties to any proceeding pending or brought before it which involves a tax for the year to which the decision is applicable. For the purpose of this section, "person" shall include a board of assessors.

## **NOTICES AND LISTS; INSTRUCTING ASSESSORS**

### **General Laws Chapter 58, § 5 (218:104)**

Section 5. The commissioner ~~shall annually~~ may give instructions for preparing the notice and bringing in the lists required by section ~~twenty-nine~~ 29 of chapter ~~fifty-nine~~ 59, and ~~shall~~ may prescribe forms therefor so arranged that the statement of the person bringing in ~~such a list will~~ shall include all assessable property held by ~~him~~ such person. The commissioner ~~shall cause to be printed and distributed to assessors~~ may prescribe forms

for the lists and statements required therein relative to property held for literary, temperance, benevolent, charitable or scientific purposes.

## **VALUATION OF CERTAIN STATE AND COUNTY LANDS**

### **General Laws Chapter 58, § 13-17 (218:108-109)**

Section 13. As used in this section and sections 14 through 17, inclusive, the following words shall have the following meanings:

“Base year valuation”, for each city and town, the valuation of state-owned land within the city or town as of January 1, 2017 as determined by the commissioner under this section.

“Base year per-acre land valuation”, for each city and town, the valuation per-acre of state-owned land as determined by the commissioner during the base year valuation of state-owned land under this section.

“Fair cash valuation”, for each city and town, the valuation of state-owned land located in the city or town as of January 1 and used to determine the reimbursement in lieu of taxes under section 17 for the fiscal year that begins the July 1 of the following year. The fair cash valuation as of January 1, 2019 shall equal the base year valuation, adjusted by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation reported for the city and town under sections 10 through 10C, inclusive, for January 1, 2018, plus the fair cash valuation of state owned land acquisitions and minus the fair cash valuation of state-owned land dispositions since the base year valuation. The fair cash valuation of any state-owned land acquisitions and dispositions within the city or town shall equal the product of the per-acre land valuation for the city or town times the number of acres of such state-owned land. Thereafter, the fair cash valuation as of any January 1 shall equal the fair cash valuation for the preceding January 1, adjusted in the year for which the commissioner is to establish a valuation under section 14 by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation for the preceding January 1, plus the fair cash valuation of state owned land acquisitions and minus the fair cash valuation of state-owned land dispositions during the preceding calendar year

“Per-acre land valuation”, for each city and town, the per acre land valuation used to determine the fair cash valuation of state-owned land acquisitions and dispositions during any calendar year. The valuation as of January 1, 2019 shall equal the base year per acre land valuation, adjusted by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation reported for such city and town under sections 10 to 10C, inclusive, for January 1, 2018. Thereafter, the valuation shall equal the per acre land valuation last established, adjusted by the percentage, if any, by which such valuation has changed, as determined by the commissioner from the biennial equalized valuation for the January 1 preceding the year for which the commissioner is to establish a valuation under section 14. The valuation shall be used to determine the fair cash valuation of state-owned land acquisitions and dispositions for the year in which the commissioner makes such per-acre land valuation and the succeeding year, and until another such valuation is made.

**Reimbursement percentage”, for each city and town, the fair cash valuation percentage share of the annual appropriation made for reimbursements in lieu of taxes on state-owned land. The percentage shall be the fair cash valuation of the state-owned land within the city or town as of January 1 divided by the total fair cash valuation of all state-owned land as of January 1.**

~~In 2005 and every fourth year thereafter, the commissioner shall, on or before June first, determine as of January first the fair cash value as hereinafter provided of “**State-owned land” for any January 1,** all land in every town owned by the commonwealth as of January 1 and used for the purposes of a fish hatchery, game preserve or wild life sanctuary, a state military camp ground, the Soldiers’ Home in Massachusetts, the Soldiers’ Home in Holyoke, a state forest, the University of Massachusetts, or a public institution under the department of correction, the department of **higher** education, the department of mental health, the department of developmental services, the department of public health, the department of **transitional assistance** public welfare, or the department of youth services, land owned by the commonwealth known as the Wachusett Mountain State Reservation and the Mount Greylock State Reservation, Blue Hills Reservation, and the Middlesex Fells Reservation and of all land owned by the commonwealth and under the care and control of the department of **conservation and recreation** environmental management and used for recreational or conservation purposes, **except land which at the time of the establishment of the department was held by the former Metropolitan District Commission;** and of all land held by the department of environmental protection for use as a solid waste disposal facility under sections **18** ~~eighteen~~ through **24** ~~twenty-four~~, inclusive, of chapter **16** ~~sixteen~~; and of any land acquired by the low-level radioactive waste management board pursuant to paragraph (g) of section **23** ~~twenty-three~~ of chapter ~~one hundred and eleven~~ **111H**. “State-owned land” shall not include **(1)** buildings, structures, improvements or other things erected thereon or affixed thereto, **or (2) land which at the time of its acquisition by the commonwealth was exempt from local taxation, except land under the care and control of the department of fish and game and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by the commonwealth under the care and control of the federal government.**~~

Section 14. **In 2019 and every 2 years thereafter,** the commissioner, not later than June 1, ~~of each year in which he makes such a determination shall~~ **determine the fair cash valuation of state-owned land within each city and town under section 13. To assist in making such determination the commissioner may require oral or written information from any officer or agent of the commonwealth or of any city or town therein and from any other inhabitant thereof, and may require such information to be on oath. Such officers, agents and persons, so far as able, shall furnish the commissioner with the required information in such form as he may indicate, within 15 days after being so requested by him.** ~~notify the assessors of each city or town where the commonwealth owns, or the county commissioners hold, land for the purposes stated in this section, of his determination of the value of such land in such city or town. He shall hold a public hearing on such valuation on or before June 10 next following and shall include notice of the public hearing in the notification of his determination to the assessors. The commissioner may, on the basis of any new information furnished to him at the hearing or otherwise, change the valuation of any such land in a city or town. Notice of any such change shall be sent to the assessors of the city or town on or before July 20 next following. A board of assessors aggrieved by a determination of the value of any land as valued under section 13 or 15 may make a written application for a correction to the~~

appellate tax board on or before August 10 next following, setting forth the grounds for correction. Not later than January 20 of the year next following the year in which it is filed, the board shall, upon the basis of such application or after the assessors' hearing, as the board may determine, make a finding whether the commissioner acted in accordance with section 13. If the board finds that the commissioner failed so to act, it shall thereupon make a determination of value in accordance with section 13 and shall notify the board of assessors and the commissioner of its determination, and its decision shall be conclusive.

With respect to the determination of the value of land held by the division of watershed management in the department of conservation and recreation for the purposes named in section 5G of chapter 59, the commissioner shall, **by June 1, also determine the fair cash valuation of such land in each city or town by the same method as provided in section 13 for determining the fair cash valuation of state-owned land and notify the division of the valuations.** send the notice of such valuations required by this section to be sent to the assessors of each city or town where such land is held to the division and the division may, if aggrieved by a determination of the value of such land, also apply for a correction to the appellate tax board. Any application by the assessors and division for correction of the valuation of land held for the purposes named in said section 5G of said chapter 59 shall be made and acted upon in the manner provided in this section, except that every application shall name as appellees the commissioner of revenue and all parties, other than the appellant, to whom notice of valuation was required to be sent. Any notices issued by the appellate tax board shall be sent to the appellant and all named appellees

Section 15. The valuation determined under sections thirteen and fourteen shall be in effect for the purposes of sections seventeen and seventeen A during the year in which such valuation is made and the 3 succeeding years, and until another valuation is made under said sections thirteen and fourteen, except that w **Whenever the commonwealth land is acquired by the commonwealth or by county commissioners or disposes of land, the commissioner of the division of capital assets management shall notify the commissioner. The commissioner shall determine whether the acquisition or disposition is state-owned land as defined in** for the purposes set forth in section **13** **thirteen. Land so determined by March 1 shall be included in or removed from the annual statement of fair cash valuation and reimbursement percentages made by the commissioner under section 16.** shall adopt the assessed valuation of said land made in the year last preceding such acquisition, and such assessed valuation shall be the valuation of the land for the purposes of said sections seventeen and seventeen A, until a new valuation is made by the commissioner or by the appellate tax board under said section thirteen or fourteen; provided, that as to land used for a state forest such assessed valuation shall be reduced by deducting therefrom the value of all forest products removed from such land between January first on which it was last assessed and January first in the year for which the reimbursement is to be made, the amount thereof to be certified annually before February first to the commissioner by the director of the division of forests and parks in the department of environmental management.

Section 15A. Notwithstanding any contrary provision of sections thirteen to seventeen, inclusive, land owned by the commonwealth for any of the purposes named in section thirteen which at the time of its acquisition by the commonwealth was exempt from local taxation, except land under the care and control of the division of fisheries and wildlife and used as a game preserve or wildlife sanctuary and which was at the time of its acquisition by the commonwealth under the care and control of the federal government, shall not be

~~included in any determination of valuation under sections thirteen, fourteen or fifteen or in any statement under section sixteen or in any reimbursement under section seventeen.~~

Section 16. In every year ~~not later than August first~~, the commissioner shall deliver to the state treasurer a statement as to the **fair cash valuation reimbursement percentage for each city and town in which state-owned** ~~of land owned by the commonwealth for the purposes named in section thirteen in each town~~ **is located**, and of the amount of money to be paid to each of such **city and** town as determined by the following section.

Section 17. The treasurer in every year, ~~not later than November twentieth~~, shall reimburse each **city and** town in which the commonwealth **state-owned** lands **is located** for the purposes named in section thirteen an amount in lieu of taxes upon the **reimbursement percentages** value of such land as reported to him by the commissioner under the preceding section, determined by multiplying **the percentages by the amount appropriated for such purposes for the fiscal year** each thousand dollars of valuation or fractional part thereof by the rate provided for under section fifty eight of chapter sixty-three. **No reimbursements hereunder on account of lands owned by the commonwealth and under the care and control of the department of conservation and recreation and used for recreational or conservation purposes shall be made from the Inland Fisheries and Game Fund**

Section 17A. The assessors of any town in which county commissioners hold land for the purposes set forth in section thirteen shall assess such land to the county in the annual valuation and tax list at the value determined by the commissioner or the appellate tax board under section thirteen or fourteen, or adopted by the commissioner as provided in section fifteen, and at the tax rate of the town for that year. If notification as provided in said section fourteen is not received by the assessors in time to make the assessment in the manner above provided, the land shall be assessed at said value under the provisions of section seventy five of chapter fifty nine. The tax bill for land so assessed shall be sent to the county treasurer who shall pay the same from funds available for carrying out the provisions of section eighty five of said chapter one hundred and eleven, and such payment shall be deemed a part of the cost of hospital maintenance for said year within the meaning of said section eighty five.

## **FORMS; AUTHORITY OF COMMISSIONER**

### **General Laws Chapter 58, § 31 (218:111)**

Section 31. In addition to the forms expressly required by any other provision of law to be as prescribed or approved by the commissioner, **the commissioner may prescribe any** such other forms as may be deemed by him to be **considered** necessary or convenient for use under any provision of chapters ~~forty nine to sixty five C~~ **59 to 65C**, inclusive, shall be as ~~prescribed or approved by him~~; provided, that variance from a **prescribed** form so ~~prescribed or approved~~ shall not affect the validity of the form so used, if the form used is in substantial conformity to that so prescribed or approved, and the commissioner shall, upon written request, approve said form for the particular use intended. In any case where the commissioner, ~~under authority hereinbefore granted to him~~, shall prescribe or approve only a portion of a form, **the form may be completed or maintained electronically.** as

~~being necessary or convenient for use, the provisions of this section relative to forms shall apply to such portion of a form.~~

## **TAXATION OF IMPROVED REAL ESTATE BASED ON VALUE AT ISSUANCE OF OCCUPANCY PERMIT; PRO RATA**

### **General Laws Chapter 59, § 2D (218:112-115)**

Section 2D. (a) Whenever in any fiscal year real estate improved in assessed value by over 50 per cent **excluding the value of the land** by new construction is issued a temporary or permanent occupancy permit after January 1 in any year, the owner of the real estate shall pay a pro rata amount or amounts, as herein defined, to the city or town where such real estate is located that would have been due for the applicable fiscal year under this chapter if the real estate had been so improved on the assessment date for the fiscal year in which the occupancy permit issued. The amounts payable to the city or town shall be determined as follows:

(1) A real estate tax based on the assessed value of the improvement for the fiscal year in which such improvement and issuance of an occupancy permit occurred allocable on a pro rata basis to the days remaining in the fiscal year from the date of the issue of the occupancy permit to the end of the fiscal year; and

(2) A real estate tax based on the assessed value of the improvement for the succeeding fiscal year where the ~~occupancy takes~~ **improvement and issuance of the occupancy permit take** place between January 1 and June 30 of any year.

(b) A real estate tax based on the assessed value of the improvement shall be computed by applying the tax rate or the appropriate classified tax rate of the city or town for the fiscal year in which such improvement and issuance of an occupancy permit occurs to the assessed value of the improvement **or the succeeding fiscal year as the case may be** as if the real estate had been so improved on January first of the year of occupancy.

(c) Such amounts shall be paid by the property owner to the collector of the city or town within 30 days of the date of issuance by said city or town of a notification of such liability to said property owner or the date by which a tax assessed upon real estate would otherwise be payable without interest for the applicable fiscal year, whichever is later. Any amount not paid by the said date shall bear interest from the said date at the rate per annum provided in section 57. The collector shall have for the collection of sums assessed under this section all remedies provided by chapter 60 for the collection of taxes upon real estate.

(d) A person upon whom a tax has been assessed pursuant to the provisions of this section shall have all remedies provided by section 59 and section 64 of chapter 59 and all other applicable provisions of the General Laws for the abatement and appeal of taxes upon real estate.

(e) Whenever in any fiscal year, the assessed value of real estate is decreased by over 50 per cent **excluding the value of the land** as the result of fire or natural disaster, the city or town shall abate or refund taxes received, as the case may be, in an amount to be calculated in the same manner as a real estate tax increase, based on the assessed value of an improvement, is calculated pursuant to the provisions of this section. **A property owner aggrieved by the failure of the assessors to so abate may, within 1 year following the fire or natural disaster, apply to the assessors for the abatement.**

(f) The local appropriating authority, as defined in section 21C, may reject this section by written notification to the department of revenue.

## **PROPERTY; EXEMPTIONS (Excerpts)**

### **General Laws Chapter 59, § 5 (218:116-123)**

Section 5. The following property shall be exempt from taxation and the date of determination as to age, ownership or other qualifying factors required by any clause shall be July 1 of each year unless another meaning is clearly apparent from the context ...

Sixteenth, (1) In the case of: (i) a financial institution as defined in section 1 of chapter 63; (ii) a business corporation subject to taxation under chapter 63 other than a corporation mentioned in either paragraph (2) or (3); (iii) a telephone corporation subject to chapter 166; or (iv) a business corporation subject to taxation under section 20, 23 or 58 of said chapter 63, all property owned by such financial institution or corporation except real estate, poles, underground conduits, wires, pipes and machinery used in manufacture or in supplying or distributing water; provided, however, that in the case of a business corporation subject to taxation under said sections 20 or 23, the laws of the state of incorporation or, in the case of a business corporation of another nation, the laws of the state where it has elected to establish its principal office in the United States, grant similar exemption from taxation of tangible property owned by like corporations organized under or created by the laws of the commonwealth.

(1A) Underground wires, conduits and appurtenant equipment installed in accordance with the provisions of an ordinance or by-law adopted pursuant to the provisions of section twenty-two C or section twenty-two D of chapter one hundred and sixty-six to the extent of seventy-five per cent of the value thereof.

(2) In the case of a business corporation subject to tax under section 39 of chapter 63 that is not a manufacturing corporation or a telephone corporation subject to chapter 166, all property owned by the corporation other than the following: real estate, poles, underground conduits, wires and pipes, and machinery used in the conduct of the business, which term, as used in this clause, shall not be considered to include stock in trade or any personal property directly used in connection with dry cleaning or laundering processes or in the refrigeration of goods or in the air-conditioning of premises or in any purchasing, selling, accounting or administrative function.

(3) In the case of (i) a manufacturing corporation or a research and development corporation, as defined in section 42B of chapter 63, or (ii) a limited liability company that; (a) has its usual place of business in the commonwealth; (b) is engaged in manufacturing in the commonwealth and whose sole member is a manufacturing corporation as defined in section 42B of chapter 63 or is engaged in research and development in the commonwealth and whose sole member is a research and development corporation as defined in said section 42B; and (c) is a disregarded entity, as defined in paragraph 2 of section 30 of chapter 63, all property owned by the corporation or the limited liability company other than real estate, poles and underground conduits, wires and pipes; provided, however, that no property, except property entitled to a pollution control abatement under clause forty-fourth or a cogeneration facility, shall be exempt from taxation if it is used in the manufacture or generation of electricity and it has not received a manufacturing classification effective on or before January 1, 1996. For the purposes of this section, a cogeneration facility shall be an electrical generating unit having power production capacity which, together with any other power generation facilities located at the same site, is not greater than 30 megawatts and which produces electric energy and steam or other form of useful energy utilized for industrial, commercial, heating or cooling purposes. For purposes of this paragraph, in determining whether the sole member of a limited liability company treated as a disregarded entity is a manufacturing corporation or

a research and development corporation, the attributes and activities of the limited liability company shall be taken into account by the member along with the member's other attributes and activities. This clause as it applies to a research and development corporation, as defined in section 42B of said chapter 63, and as it applies to a limited liability company that is a disregarded entity and whose sole member is a manufacturing corporation or a research and development corporation shall take effect only upon its acceptance by the city or town in which the real estate, poles and underground conduits, wires and pipes are located.

(4) Exemption under this clause shall not extend to a corporation subject to section 15.01 of subdivision A of Part 15 of chapter 156D, if the corporation has failed to deliver the certificate required by section 15.03 of said subdivision A of said Part 15 of said chapter 156D.

(5) The classification by the commissioner or the appellate tax board of a corporation as a business corporation ~~or a manufacturing~~, **manufacturing corporation or research and development** corporation, as respectively defined as aforesaid, shall be followed in the assessment under this chapter of machinery used in the conduct of the business.

...

Eighteenth A, Real property, to an amount determined as hereinafter provided, of a person who by reason of poverty, or financial hardship resulting from a change to active military status, not including initial enlistment is in the judgment of the assessors unable to contribute fully toward the public charges and which property is owned and occupied by him as his domicile or owns the same jointly with a spouse or jointly or as a tenant in common with a person not a spouse and is occupied by him as his domicile provided, that such person has been domiciled in the commonwealth for the preceding 10 years.

Any such person may, on or before ~~December 15 of each year to which the tax relates or within 3 months after the date on which the bill or notice is first sent, whichever is later~~, **on or before the deadline for an application for exemption under section 59**, apply to the board of assessors for an exemption of such real property from taxation during such year; provided, however, that in the case of real estate owned by a person jointly or as a tenant in common with a person not his spouse, the exemption shall not exceed that proportion of total valuation which the amount of his interest in such property bears to the whole tax due. The board of assessors may grant such exemption provided that the owner or owners of such real property have entered into a tax deferral and recovery agreement with the board of assessors on behalf of the city or town. The agreement shall provide:

(1) that no sale or transfer of such real property may be consummated unless the taxes which would otherwise have been assessed on such portion of the real property as is so exempt have been paid, with interest at the rate of 8 per cent per annum or such lesser rate as may be determined by the legislative body of the city or town, subject to its charter, not later than the beginning of the fiscal year to which the tax relates;

(2) that the total amount of such taxes due, plus interest, thereon, does not exceed 50 per cent of the owner's proportional share of the full and fair cash value of such real property;

(3) that upon the demise of the owner of such real property, the heirs-at-law, assignees or devisees shall have first priority to said real property by paying in full the total taxes which would otherwise have been due, plus interest; provided, however, that if such heir-at-law, assignee or devisee in a surviving spouse who enters into a tax deferral and recovery agreement under this clause, payment of the taxes and interest due shall not be required during the life of such surviving spouse. Any additional taxes deferred, plus interest, on said real property under a tax deferral and recovery agreement signed by a

surviving spouse shall be added to the taxes and interest which would otherwise have been due, and the payment of which has been postponed during the life of such surviving spouse, in determining the 50 per cent requirement of clause (2);

(4) that if the taxes due, plus interest, are not paid by the heir-at-law, assignee or devisee or if payment is not postponed during the life of a surviving spouse, such taxes and interest shall be recovered from the estate of the owner; and

(5) that any joint owner or mortgagee holding a mortgage on such property has given written prior approval for such agreement, which written approval shall be made a part of such agreement; and

(6) that the tax deferral and recovery agreement shall not exceed 3 tax years, that the total amount of the taxes due, plus interest, shall be paid in 5 equal payments over a 5-year period, and that the first payment shall be due 2 years after the last day of the tax deferral.

In the case of each tax deferral and recovery agreement entered into between the board of assessors and the owner or owners of such real property, the board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or district in which the city or town is situated a statement of their action which shall constitute a lien upon the land covered by such agreement for such taxes as have been assessed under this chapter, plus interest as provided hereinafter.

A lien filed pursuant to this section shall be subsequent to any liens securing a reverse mortgage, excepting shared appreciation instruments. The statement shall name the owner or owners and shall include a description of the land adequate for identification. Unless such a statement is recorded the lien shall not be effective with respect to a bona fide purchaser or other transferee without actual knowledge of such lien. The filing fee for such statement shall be paid by the city or town and shall be added to and become a part of the taxes due.

In addition to the remedies provided by this clause, the recorded statement of the assessors provided for in this clause shall have the same force and effect as a valid taking for nonpayment of taxes under the provisions of section 53 of chapter 60, except that: (1) interest shall accrue at the rate provided in this clause until the conveyance of the property or the death of the person whose taxes have been deferred, after which time interest shall accrue at the rate provided in section 62 of said chapter 60; (2) no assignment of the municipality's interest under this clause may be made pursuant to section 52 of said chapter 60; (3) no petition under section 65 of said chapter 60 to foreclose the lien may be filed before the expiration of 6 months from the conveyance of the property or the death of the person whose taxes have been deferred.

...

Twentieth, The wearing apparel, farming utensils and cash on hand of every person and the tools of his trade if a mechanic, to any amount; his household furniture and effects, including jewelry, plate, works of art, musical instruments, radios, television sets and garage or stable accessories, in storage in a public warehouse kept and maintained under chapter one hundred and five or used or commonly kept in or about the dwelling of which he is owner of record or for the use of which he is obligated to pay rent, and which is the place of his domicile; and, to an amount not exceeding a total value of \$50,000 ~~ten thousand dollars~~, in respect to boats, fishing gear and nets owned and actually used by the owner ~~him~~ in the prosecution of his business if engaged ~~exclusively~~ in commercial fishing and if no less than 50 per cent of the owner's income is from commercial fishing; provided, that failure to comply with the provisions of sections twenty-nine and sixty-one relative to the filing of a list of his personal estate with the assessors shall not be a bar to an abatement of the tax, if any, imposed upon such personal estate.

...  
**Twenty-second G. Real estate, in any city or town that accepts this clause, that is the residence or domicile of a soldier, sailor or veteran as defined in clause Forty-third of section 7 of chapter 4 or that was the residence or domicile of such soldier, sailor or veteran at the time of such soldier, sailor or veteran's death and that has been transferred or conveyed to a trust or conservatorship or through any other legal instrument passing ownership from the soldier, sailor or veteran to such soldier, sailor or veteran's spouse or surviving spouse; provided, however, that this abatement or exemption shall be equivalent in amount to and bound by all the applicable provisions of any single abatement or exemption under clauses Twenty-second to Twenty-second F, inclusive, that would be available to the residence or domicile were it not so transferred or conveyed; provided further, that the residence or domicile shall be entitled to lawfully retain that tax abatement or exemption until the later of the death of the soldier, sailor or veteran, or the death of such soldier, sailor or veteran's surviving spouse; and provided further, that the soldier, sailor or veteran or the surviving spouse shall remain residing in the residence or domicile until their respective deaths.**  
...

Forty-first A, Real property, to an amount determined as hereinafter provided, of a person sixty-five years of age or over and occupied by him as his domicile, of a person who owns the same jointly with his spouse, either of whom is sixty-five years of age or over, and occupied as their domicile, or of a person who owns the same jointly or as a tenant in common with a person not his spouse and occupied by him as his domicile; provided, that such person has been domiciled in the commonwealth for the preceding ten years and

(1) has so owned and occupied as his domicile such real property or other real property in the commonwealth for five years; or

(2) is a surviving spouse who inherits such real property and has occupied such real property or other real property in the commonwealth as his or her domicile for five years and who otherwise qualifies under this clause; and provided further that such person, and such person and his spouse, if married, had, during the preceding year, gross receipts from all sources not in excess of twenty thousand dollars. Any city or town may also, by vote of its legislative body, adopt a higher maximum qualifying gross receipts amount for the purposes of this section; provided, however, that such maximum qualifying gross receipts amount shall not exceed the amount of income determined by the commissioner of revenue for the purposes of subsection (k) of section 6 of chapter 62, for a single person who is not a head of household.

In determining the total period ownership of an applicant for exemption under this clause, the time during which the same property was owned by a husband or wife individually shall be added to the period during which such property was owned by said husband and wife jointly. In computing the gross receipts of such an applicant or of such an applicant and his spouse, if married, ordinary business expenses and losses may be deducted but not personal and family expenses.

Any such person may, on or before **the deadline for an application for exemption under section 59** ~~December fifteenth of each year to which the tax relates or within three months after the date on which the bill or notice is first sent, whichever is later,~~ apply to the board of assessors for an exemption of all or part of such real property from taxation during such year; provided, however, that in the case of real estate owned by a person jointly or as a tenant in common with a person not his spouse, the exemption shall not exceed that proportion of total valuation which the amount of his interest in such property bears to the whole tax due. The board of assessors shall grant such exemption

provided that the owner or owners of such real property have entered into a tax deferral and recovery agreement with said board of assessors on behalf of the city or town. The said agreement shall provide:

(1) that no sale or transfer of such real property may be consummated unless the taxes which would otherwise have been assessed on such portion of the real property as is so exempt have been paid, with interest at the rate of eight per cent per annum or such lesser rate as may be determined by the legislative body of the city or town, subject to its charter, no later than the beginning of the fiscal year to which the tax relates;

(2) that the total amount of such taxes due, plus interest, for the current and prior years does not exceed fifty per cent of the owner's proportional share of the full and fair cash value of such real property;

(3) that upon the demise of the owner of such real property, the heirs-at-law, assignees or devisees shall have first priority to said real property by paying in full the total taxes which would otherwise have been due, plus interest; provided, however, if such heir-at-law, assignee or devisee is a surviving spouse who enters into a tax deferral and recovery agreement under this clause, payment of the taxes and interest due shall not be required during the life of such surviving spouse. Any additional taxes deferred, plus interest, on said real property under a tax deferral and recovery agreement signed by a surviving spouse shall be added to the taxes and interest which would otherwise have been due, and the payment of which has been postponed during the life of such surviving spouse, in determining the fifty per cent requirement of subparagraph (2);

(4) that if the taxes due, plus interest, are not paid by the heir-at-law, assignee or devisee or if payment is not postponed during the life of a surviving spouse, such taxes and interest shall be recovered from the estate of the owner; and

(5) that any joint owner or mortgagee holding a mortgage on such property has given written prior approval for such agreement, which written approval shall be made a part of such agreement.

In the case of each tax deferral and recovery agreement entered into between the board of assessors and the owner or owners of such real property, said board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or district in which the city or town is situated a statement of their action which shall constitute a lien upon the land covered by such agreement for such taxes as have been assessed under the provisions of this chapter, plus interest as hereinafter provided. A lien filed pursuant to this section shall be subsequent to any liens securing a reverse mortgage, excepting shared appreciation instruments. The statement shall name the owner or owners and shall include a description of the land adequate for identification. Unless such a statement is recorded the lien shall not be effective with respect to a bona fide purchaser or other transferee without actual knowledge of such lien. The filing fee for such statement shall be paid by the city or town and shall be added to and become a part of the taxes due.

In addition to the remedies provided by this clause, the recorded statement of the assessors provided for in this clause shall have the same force and effect as a valid taking for nonpayment of taxes under the provisions of section fifty-three of chapter sixty, except that: (1) interest shall accrue at the rate provided in this clause until the conveyance of the property or the death of the person whose taxes have been deferred, after which time interest shall accrue at the rate provided in section sixty-two of chapter sixty; (2) no assignment of the municipality's interest under this clause may be made pursuant to section fifty-two of chapter sixty; (3) no petition under section sixty-five of chapter sixty to foreclose the lien may be filed before the expiration of six months from the conveyance of the property or the death of the person whose taxes have been deferred.

...

**Fifty-eighth. Taxes on the value of a parcel of real property which is included within an executed agreement under section 60B of chapter 40 shall be assessed only on that portion of the value of the property that is not exempt under that section. This exemption shall be for a term not longer than the period specified in the executed agreement entered into pursuant to said section 60B of said chapter 40. The amount of the exemption under this clause for a parcel of real property shall be the exemption percentage adopted under said section 60B of said chapter 40, multiplied by the actual assessed valuation of the parcel.**

## **RESIDENTIAL EXEMPTIONS IN CITIES OR TOWNS ASSESSING AT FULL AND FAIR CASH VALUATION General Laws Chapter 59, § 5C (218:124-125)**

Section 5C. With respect to each parcel of real property classified as Class One, residential, in each city or town certified by the commissioner to be assessing all property at its full and fair cash valuation, and at the option of the board of selectmen or mayor, with the approval of the city council, as the case may be, there shall be an exemption equal to not more than ~~twenty~~ **35** per cent of the average assessed value of all Class One, residential, parcels within such city or town; provided, however, that such an exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer for income tax purposes. This exemption shall be in addition to any exemptions allowable under section five; provided, however, that in no instance shall the taxable valuation of such property after all applicable exemptions be reduced below ten per cent of its full and fair cash valuation, except through the applicability of clause Eighteenth of section five. Where, under the provisions of section five, the exemption is based upon an amount of tax rather than on valuation, the reduction of taxable valuation for purposes of the preceding sentence shall be computed by dividing the said amount of tax by the residential class tax rate of the city or town and multiplying the result by one thousand dollars. For purposes of this paragraph, "parcel" shall mean a unit of real property as defined by the assessors in accordance with the deed for such property and shall include a condominium unit.

In those cities and towns in which an exemption is made available hereunder, a taxpayer aggrieved by the failure to receive such residential exemption may apply for such residential exemption to the assessors, in writing, on a form approved by the commissioner **on or before the deadline for an application for exemption under section 59.**

A timely application filed hereunder shall, for the purposes of this chapter, be treated as a timely filed application pursuant to section fifty-nine.

For purposes of this section, with respect to real property owned by a cooperative corporation, as defined in section 4 of chapter 157B, that portion which is occupied by a member pursuant to a proprietary lease as such member's domicile and is used as such member's principal residence for income tax purposes shall be deemed to be real property owned by such member for purposes of this section, provided that the portion of the real estate is represented by the member's share or shares of stock in the cooperative corporation and the percentage of such portion to the whole is the percentage of such member's shares in the cooperative corporation to the total outstanding stock of the corporation, including shares owned by the corporation. Such portion of such real property shall be eligible for exemption from taxation pursuant to this section if such member meets all requirements for such exemption. Any exemption so provided shall reduce the taxable valuation of the real property owned by the cooperative corporation; provided, however,

that the reduction in taxes realized thereby shall be credited by the cooperative corporation against the amount of such taxes otherwise payable by or chargeable to such member. Nothing in this paragraph shall be construed to affect the tax status of any manufactured home or mobile home under this chapter, but shall apply to the land on which such manufactured home or mobile home is located if all other requirements of this paragraph are met. This paragraph shall take effect in a city or town upon its acceptance by the city or town.

## **SMALL COMMERCIAL EXEMPTION** **General Laws Chapter 59, § 5I (218:126)**

Section 5I. With respect to each parcel of real property classified as class three, commercial, in each city or town certified by the commissioner to be assessing all property at its full and fair cash valuation, and at the option of the board of selectmen or mayor, with the approval of the city council, as the case may be, there shall be an exemption equal to not more than ten percent of the value of the parcel; provided, however, that such exemption shall only apply to property that is occupied by a business that, at that location and all others combined, had an average annual employment of no more than ten during the previous calendar year as certified by the secretary of labor and workforce development or, where the business is a sole proprietorship or partnership not subject to the provisions of chapter 151A, as determined by the assessors, and the assessed valuation of which is less than one million dollars. This exemption shall be in addition to any exemptions allowable under section five. The value of exemptions granted under this section shall be borne by the combined value of class three commercial property and class four industrial property.

In cities and towns in which an exemption is made available hereunder, a taxpayer aggrieved by the failure to receive such commercial exemption may apply for such commercial exemption to the assessors, in writing, on a form approved by the commissioner, **on or before the deadline for an application for exemption under section 59.**

A timely application filed hereunder shall, for the purposes of this chapter, be treated as a timely filed application pursuant to section 59.

## **SENIOR WORK ABATEMENTS** **General Laws Chapter 59, § 5K (218:127)**

Section 5K. In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed ~~\$1,000~~ **\$1,500** in a given tax year. It shall be the responsibility of the city or town

to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws, but such person while providing such services shall be considered a public employee for the purposes of chapter 258, but such services shall be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

A city or town, by vote of its legislative body, subject to its charter, may adjust the exemption in this clause by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; or (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than ~~\$1,000~~ **\$1,500**.

## **REAL ESTATE**

### **General Laws Chapter 59, § 11 (218:128-130)**

Section 11. Taxes on real estate shall be assessed, in the town where it lies, to the person who is the owner on January first, and the person appearing of record, in the records of the county, or of the district, if such county is divided into districts, where the estate lies, as owner on January 1 first, even though deceased, shall be held to be the true owner thereof; provided, that whenever the assessors ~~commissioner~~ deems it proper they ~~he~~ may, ~~in writing, authorize the assessment of taxes upon real estate to the person who is in possession thereof on January 1 first, and such person shall thereupon be held to be the true owner thereof for the purposes of this section; and~~ provided, further, that whenever the assessors ~~commissioner~~ deems it proper they ~~he~~ may, ~~in writing, authorize the assessment of taxes upon any present interest in real estate to the owner of such interest on January 1 first, and taxes on such interest may thereupon be assessed to such person; and~~ provided, further, that in cluster developments or planned unit developments, as defined in section 9 nine of chapter 40 forty A, the assessment of taxes on the commonland, so called, including cluster development common land held under a conservation restriction pursuant to section 31 thirty-one of chapter 184 one hundred and eighty-four, the beneficial interest in which is owned by the owners of lots or residential units within the plot, may be included as an additional assessment to each individual lot owner in the cluster ~~if authorized in writing by the commissioner and in such manner as prescribed by him~~. Real estate held by a religious society as a ministerial fund shall be assessed to its treasurer in the town where the land lies. Buildings erected on land leased by the commonwealth under section twenty-six of chapter seventy-five shall be assessed to the lessees, or their assignees, at the value of said buildings. Except as provided in the three following sections, mortgagors of real estate shall for the purpose of taxation be deemed the owners until the mortgagee takes possession, after which the mortgagee shall be deemed the owner.

Whenever the assessors of any town assess a tax on real estate to a person other than the person appearing of record, in the records of the county, or of the district, if such county is divided into districts, where the estate lies, as owner on January first, such assessors shall, if the tax is a lien upon such real estate under section thirty-seven of chapter sixty, unless ~~the commissioner shall certify that~~ the assessors by reasonable diligence cannot ascertain the name of the person so appearing of record, include in such assessment the name of the person so appearing of record without imposing upon him personal liability for the tax.

Whenever ~~the commissioner deems it proper he may, in writing, authorize the assessment of taxes upon real property to persons unknown, provided that the assessors certify to the commissioner that they cannot by reasonable diligence ascertain the name of the person appearing of record,~~ **they may assess taxes upon real property to persons unknown.**

Real estate permanently restricted under section seventeen B of chapter twenty-one, section one hundred and five of chapter one hundred and thirty and section forty A of chapter one hundred and thirty-one shall be assessed as a separate parcel of real estate and real estate under a conservation restriction in perpetuity under section thirty-one of chapter one hundred and eighty-four subject to a written agreement with a city or town shall be assessed as a separate parcel and the city or town acting through its assessor shall be bound by the terms of the written agreement until its expiration. The initial assessment as a separate parcel shall be made on January first of the year next following the conveyance of such permanent restriction.

## **ANNUAL TAX RATE APPROVAL General Laws Chapter 59, § 23 (218:131-132)**

Section 23. The assessors shall annually assess taxes to an amount not less than the aggregate of all amounts appropriated, granted or lawfully expended by their respective towns since the last preceding annual assessment and not provided for therein, of all amounts required by law to be raised by taxation by said towns during said year, of all debt and interest charges matured and maturing during the next fiscal year and not otherwise provided for, of all amounts necessary to satisfy final judgments against said towns, and of all abatements granted on account of the tax assessment of any year in excess of the overlay ~~of that year~~ and not otherwise provided for or any such deficits resulting from section fifty-three E of chapter forty-four; but such assessment shall not include liabilities for the payment of which towns have lawfully voted to contract debts. Any estimate of interest charges attributable to variable interest rates on obligations issued pursuant to section twenty-two A of chapter forty-four shall be subject to the approval of the commissioner. The assessors shall deduct from the amount required to be assessed (a) the amount of all estimated receipts of their respective towns lawfully applicable to the payment of the expenditures of the next fiscal year, excluding sums to be received from the commonwealth or county for highway purposes, other than funds required to be distributed under section eighteen B of chapter fifty-eight, and excluding estimated receipts from loans and taxes, but including estimated receipts from the excise levied under chapter sixty A and receipts estimated by the commissioner under section twenty-five A of chapter fifty-eight, (b) the amount of all appropriations voted from available funds for the purpose of deduction, and (c) the amount of all other appropriations voted from available funds. Deductions made by the assessors under any provision of this section shall not be subject

to the approval of the commissioner; provided, however, that deductions made under clause (a) on account of estimated receipts, other than those estimated by the commissioner, shall not exceed the aggregate amount of actual receipts received during the preceding fiscal year from the same sources, except with the written approval of the commissioner; and provided, further, that deductions made under clauses (b) and (c) shall not exceed the sums certified to the assessors and the commissioner by the director of accounts, after such examination of the accounts of the town as he may deem proper, as the amounts of available funds on hand on the preceding July the first with such additional funds as are hereinafter authorized not otherwise appropriated. Said director shall promulgate and from time to time revise rules and regulations for determining the available funds of a city or town in accordance with established accounting practices of said bureau of accounts. This section shall not be construed to require any approval for the use, application, transfer, appropriation or expenditure of any funds or accounts provision for which use, application, transfer, appropriation or expenditure is made under any other general or special law, beyond such approval or approvals as are required by such other general or special law.

In determining the amount of available funds to be deducted under the provisions of clauses (b) and (c), such available funds shall be the amount certified by the director of accounts as available on July the first next preceding the date of the appropriation, reduced by the amount of all intervening appropriations from available funds, and increased by the total of the proceeds from the sale of tax title possessions and the receipts from tax title redemptions, in addition to the real and personal property taxes of prior fiscal years, and such other amounts as the director may authorize, collected between said July first and a date which shall in no event be later than March thirty-first; provided, however, that no increases to the amount of certified available funds shall be allowed unless such increases have received the written approval of the director prior to the appropriation of such amounts. Such amounts of available funds so certified by the director of accounts as available on the July first immediately preceding shall be reported by the town accountant to the board of selectmen, or by the city auditor to the mayor or city manager and to the city council or board of aldermen, and shall be subject to appropriation.

To the extent that appropriations for programs provided for under chapter seventy-one B have been made without taking into account any reimbursement to which the city or town is entitled during the fiscal year under section thirteen of said chapter seventy-one B, the amount of such reimbursement, but not in excess of such appropriations, shall be included with other estimated receipts by the board of assessors of every city or town when compiling the local tax rate under this section. Such board of assessors shall show as an offset when compiling such rate the amount which represents the excess of such reimbursement over such appropriations.

The auditor or similar accounting officer in each city or town shall certify as soon as may be to the board of assessors the total of the proceeds from the sale of tax title possessions and receipts from tax title redemptions, in addition to the total real and personal taxes of prior years collected from July the first of the current fiscal year up to and including March the thirty-first of the same year.

If, prior to June first the assessors of any city except Boston shall not have received from the city clerk a certificate under section fifteen A of chapter forty-one of the appropriations voted for the annual budget for the next fiscal year and if it appears to them, after inquiry of the city clerk, that such appropriations have not been voted, they shall forthwith assess a tax for said year in accordance with the provisions of this section, except that, in determining the amount of the tax to be assessed, there shall be considered as

having been appropriated for the annual budget for said year an amount equal to the aggregate appropriations voted for the annual budget for the then current fiscal year.

Notwithstanding the provisions of any general or special law, the provisions of this section, so far as apt, shall apply to fire, water and improvement districts.

No city, town or district tax rate for any fiscal year shall be fixed by the assessors until such rate has been approved by the commissioner, and a rate shall not be approved until the commissioner determines that the deductions under this section and the overlay addition under section twenty-five are in full compliance of law and are reasonable in amount. No city, town or district tax rate for any fiscal year shall be changed after it has been approved by the commissioner and returned to the assessors; **provided, however, that the commissioner may approve a revised rate if: (i) there was a material understatement or overstatement in the returned rate due to an unintentional, inadvertent or other good faith omission or error by city, town or district officials in reporting the rate; and (ii) the tax bills for the year have not been sent.**

## **OVERLAY**

### **General Laws Chapter 59, § 25 (218:133)**

Section 25. The assessors ~~of each in any~~ city or town **shall raise by taxation each year a,** ~~may add to the amount to be assessed such~~ reasonable amount **of overlay** as the commissioner may approve ~~although the limit of taxation as fixed in any city may by such overlay be exceeded, such amount to be used~~ **The overlay account may be used** only for avoiding fractional divisions of the amount to be assessed ~~in the apportionment thereof and for abatements granted on account of property assessed for~~ **any** the fiscal year ~~for which the overlay is made or of taxes in the warrant of which the overlay is a part, but any balance in the overlay account, in excess of the amount of the warrant remaining to be collected or abated, as certified by the board of assessors, shall be transferred by the board of assessors upon their own initiative or within 10 ten days of a written request by the chief executive officer, with written notice to the chief executive officer, to a reserve fund to be appropriated for any lawful purpose; a~~ **Any** balance in **a** said reserve fund at the end of the fiscal year shall be closed out to surplus revenue. This section shall apply to fire, water and improvement districts.

## **TELEPHONE AND TELEGRAPH COMPANIES; VALUATION OF POLES, WIRES, ETC.**

### **General Laws Chapter 59, § 39 (218:134)**

Section 39. The valuation at which the machinery, poles, wires and underground conduits, wires and pipes of all telephone ~~and telegraph~~ companies shall be assessed by the assessors of the respective cities and towns where such property is subject to taxation shall be determined annually by the commissioner of revenue, subject to appeal to the appellate tax board, as hereinafter provided. On or before ~~May fifteenth~~ **June 15** in each year, the commissioner of revenue shall determine and certify to the owner of such machinery, poles, wires and underground conduits, wires and pipes, and to the board of assessors of every city and town where such machinery, poles, wires and underground conduits, wires and pipes are subject to taxation, the valuation as of January ~~1 first~~ **1** in such year of such

machinery, poles, wires and underground conduits, wires and pipes in said city or town. Every owner and board of assessors to whom any such valuation shall have been so certified may, on or before the fifteenth day of ~~June~~ **July** then next ensuing, appeal to the appellate tax board from such valuation. Every such appeal shall relate to the valuation of the machinery, poles, wires and underground conduits, wires and pipes of only ~~one~~ **1** owner in ~~one~~ **1** city or town, and shall name as appellees the commissioner of revenue and all persons, other than the appellant, to whom such valuation was required to be certified. **Any appellee telephone company or board of assessors that has not filed its own appeal by July 15 may file an appeal by July 30 or 15 days after it receives notice of the original appeal against that appellee, whichever is later.** In every such appeal, the appellant shall have the burden of proving that the value of the machinery, poles, wires and underground conduits, wires and pipes is substantially higher or substantially lower, as the case may be, than the valuation certified by the commissioner of revenue. The appellate tax board shall hear and decide the subject matter of each such appeal without priority over other appeals pending before it and give notice of its decision to the commissioner of revenue, the owner and the board of assessors; and except as provided in section thirteen of chapter fifty-eight A, such decision shall be final and conclusive. The appellate tax board shall consolidate for the purpose of the hearing and decision aforesaid all appeals relating to the valuation of the machinery, poles, wires and underground conduits, wires and pipes of the same owner in the same city or town, and in its discretion may so consolidate any or all appeals relating to the valuation of the machinery, poles, wires and underground conduits, wires and pipes of the same owner, although such appeals relate to more than one city or town. All appeals taken under this section by the same owner at the same time shall be deemed to constitute one appeal for the purpose of determining the entry fee payable therefor under section seven of chapter fifty-eight A.

The board of assessors shall assess the machinery, poles, wires and underground conduits, wires and pipes of all telephone and telegraph companies as certified and at the value determined by the commissioner of revenue under this section; provided, however, that in the event of a final decision by the appellate tax board or of the supreme judicial court under the preceding paragraph establishing a different valuation, the assessors shall grant an abatement, or assess and commit to the collector with their warrant for collection an additional tax, as the case may be, to conform with the valuation so established by such final decision. Assessment pursuant to this paragraph shall be deemed to be a full compliance with the oath of office of each assessor and a full performance of his official duty with relation to the assessment of such property, except as provided in the following section.

## **TELEPHONE AND TELEGRAPH COMPANIES; RETURNS**

### **General Laws Chapter 59, § 41 (218:135)**

Section 41. Every telephone ~~or telegraph~~ company owning any property required to be valued by the commissioner under section ~~39~~ **thirty-nine** shall annually, on or before a ~~date determined by the commissioner but in no case later than~~ **March 1** first, make a return to the commissioner signed and sworn to by its treasurer. **The commissioner may, for cause shown, authorize a later filing, but in no case later than April 1.** This return shall be in the form and detail prescribed by the commissioner and shall contain all information which he shall consider necessary to enable him to make the valuations required by section thirty-

nine, and shall relate, so far as is possible, to the situation of the company and its property on January first of the year when made. Property returned to the commissioner as herein provided need not be included in the list required to be filed by a telephone or telegraph company under section twenty-nine. Failure to make the return required by this section shall bar the company from any appeal of the commissioner's determination of value under section thirty-nine, unless such company was unable to comply with such request for reasons beyond such company's control. If any company, or any treasurer thereof, in a return made under this section makes any statement which is known to be false in a material particular, such false statement shall bar it from any appeal under section thirty-nine.

## **BOOKS FURNISHED BY MUNICIPALITIES**

### **General Laws Chapter 59, § 45 (218:136)**

Section 45. Each city or town shall provide, on or before January first, annually, suitable books for the use of its assessors in the assessment of taxes, which shall contain blank columns with uniform headings for a valuation list, in ~~such~~ the form as the commissioner shall, from time to time, determine ~~and approve~~.

**Any books or records required to be furnished to the assessors, or to be kept or maintained by them, under this section, or any section of chapters 59 to 60B, inclusive, may be created, completed or maintained electronically.**

## **REQUIRED BOOKS; COPIES OF LAWS, ETC.**

### **General Laws Chapter 59, § 50 (218:137)**

Section 50. The books or records required by section ~~forty five~~ **45** shall contain a copy of this section, of sections ~~forty three, forty four, forty five, forty six and forty nine~~ **43, 44, 45 and 46**, and of sections ~~eighty four and ninety four~~, and ~~such~~ the certificates as are required by law to be signed by the assessors, with ~~such~~ any explanatory notes as the commissioner considers necessary to secure uniformity of returns under the several headings.

## **TAX DUE DATE; INTEREST; AMOUNTS OVERDUE**

### **General Laws Chapter 59, § 57 (218:138-139)**

Section 57. Except as otherwise provided, bills for real estate and personal property taxes shall be sent out seasonably upon commitment in every city, town and district in which the same are assessed, and shall be due and payable on July first of each year for all purposes except the calculation of interest as provided in this section. If any betterment assessment or apportionment thereof, water rate, ~~or~~ annual sewer use charge and any other charge added to such tax, or more than one-half of the balance of any such tax as reduced by any abatement, remains unpaid either after November ~~1~~ first of the fiscal year in which it is payable, or after the thirtieth day after the date on which the bill for such tax was mailed after October ~~1~~ first, interest at the rate of ~~14~~ fourteen per cent per annum, computed from the due date ~~October first, or from the date the bill for such tax was mailed if mailed after~~

~~October first~~, shall be paid on so much of the unpaid amount as is in excess of said one-half of such balance. If the whole or any part of such tax remains unpaid after May ~~1~~<sup>first</sup> of such fiscal year, in addition to the interest as aforesaid, interest at such rate shall be paid on so much of the balance of such tax not so paid as does not exceed one half of such tax as reduced by any abatement and computed from ~~May 1~~<sup>April first</sup> of such fiscal year. **On or before** ~~Not later than~~ April ~~1~~<sup>first</sup> of such fiscal year a notice shall be sent out showing the amount of such tax which, if not paid by May ~~1~~<sup>first</sup>, shall bear interest computed from ~~May 1~~<sup>April first</sup>. Bills for taxes assessed under section ~~75~~<sup>seventy-five</sup> or section ~~76~~<sup>seventy-six</sup> shall be sent out seasonably upon commitment, and shall be due and payable on the thirtieth day after the date on which the bill for such tax was mailed for all purposes except the calculation of interest as provided in this section. Taxes shall bear interest as hereinbefore provided in this section with respect to real estate and personal property taxes generally; provided, however, that if a bill for any such taxes is mailed on or after April ~~1~~<sup>first</sup> of the fiscal year to which the tax relates and remains unpaid after the thirtieth day after the date on which such bill was mailed, interest at the aforesaid rate, computed from the **due** date ~~such bill was mailed~~, shall be paid on so much of the tax that remains unpaid. In all cases where interest is payable it shall be added to and become a part of the tax. Interest which pursuant to this section shall have been added to and become a part of any tax other than a tax reassessed under section seventy-seven shall be waived by the collector if the amount of such tax, exclusive of such interest, is tendered to him within thirty days after the bill for such tax is first sent. A first actual real estate tax bill sent out for fiscal year 2008 or any subsequent year pursuant to this section shall contain a statement that there exists a delinquency if any tax, betterment assessment or apportionment thereof, water rate, annual sewer use, or other charge which may constitute a lien is overdue for more than 90 days. Such delinquencies shall not include amounts due relating to fire service, electric, water or sewer use in any city or town served by more than 1 independent municipal or district fire, electric, water, sewer, or joint water and sewer district or in any city or town served by an independent municipal or district fire, electric, water, sewer, or joint water and sewer district that is not principally domiciled in that city or town.

Notwithstanding the first paragraph, if the last day for making a tax payment without incurring interest on a bill for real estate or personal property taxes occurs on a Saturday, Sunday or legal holiday, or on a day on which a municipal office is closed as authorized by charter, by-law, ordinance or otherwise for a weather-related or public safety emergency, the payment may be made on the next day on which a municipal office is open, without penalty or interest.

**For the purposes of determining jurisdictional interest requirements on appeals brought pursuant to chapter 59, the date of delivery for a payment for taxes pursuant to this section that is, after the period or date prescribed by this section, delivered by United States mail or by an alternative private delivery service to the collector shall be deemed to be the date of the United States postmark, the date of the certification of mailing stamped and postmarked by the United States Postal Service, the date of a certified mail receipt provided by the United States Postal Service or other substantiating date mark permitted by the rules of practice and procedure of the appellate tax board that is affixed on the envelope or other appropriate wrapper in which the payment is mailed or delivered if the payment was mailed in the United States in an envelope of such appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery service, properly addressed to the collector; provided, however, that a taxpayer shall have the burden of proving the timely mailing of any payment of taxes to said collector pursuant to this section and the collector shall have no obligation to maintain any record relative to the date of**

**mailing of the tax; and provided further, that nothing in this section shall be construed to place the burden of proving any untimely mailing on the collector. As used in this section, "United States postmark" shall mean only a postmark made by the United States Postal Service. This paragraph shall not apply to the calculation of interest pursuant to the first paragraph of this section.**

## **PRELIMINARY TAX FOR REAL ESTATE AND PERSONAL PROPERTY; NOTICE; INSTALLMENT PAYMENTS**

### **General Laws Chapter 59, § 57C (218:142-143)**

Section 57C. This section shall be applicable in any city or town which accepts this section for the purpose of establishing quarterly tax payments or semi-annual tax payments, notwithstanding section 57. Except as otherwise provided, a notice of preliminary tax for real estate and personal property shall be sent out no later than July 1 of each year. In the case of cities and towns with quarterly tax payments, the preliminary tax shall be due and payable in 2 installments, the first installment due on August 1, the second installment on November 1, after which dates if unpaid, they shall become delinquent and subject to interest as provided herein, and in the case of cities and towns with semi-annual tax payments, the preliminary tax shall be due and payable on October 1, after which date if unpaid, it shall become delinquent and subject to interest as provided herein. The preliminary tax shall in no event exceed 50 per cent of 102 1/2 per cent of the tax payable during the preceding fiscal year and of the amount by which such tax would have increased if any referendum question submitted to the voters under paragraph (g), (i1/2), (j) or (k) of section 21C and approved for the fiscal year had been approved for the preceding fiscal year.

Notwithstanding the provisions of the first paragraph, a notice of preliminary tax may be sent out after July first by cities and towns with quarterly tax payments; provided, however, that no such notice of preliminary tax shall be sent unless first approved by the commissioner of revenue; provided, further, that as a condition of such approval, the commissioner may establish such requirements as he deems appropriate, which may include, but not be limited to, the submission by the board of assessors of all information required to set the tax rate under the provisions of section twenty-three, except the assessed valuation of all real and personal property subject to taxation for the current fiscal year. Any notice of preliminary tax mailed after July first shall be due and payable in two installments, the first installment due thirty days after the mailing of the notice, the second November first, after which dates if unpaid, they shall become delinquent and subject to interest as provided herein; provided, however, that in the event that such notice is mailed after August first, the entire notice shall be due and payable November first, or thirty days after the date of mailing, whichever is later. Any notice of preliminary tax mailed after July 1 by cities and towns with semi-annual tax payments shall be due and payable October 1 after which date if unpaid, it shall become delinquent and subject to interest as provided herein; provided, however, that in the event that such notice is mailed after August 1, the notice shall be due and payable November 1, or 30 days after the date of mailing, whichever is later.

All provisions of law regarding the procedures for issuing, mailing and collecting tax assessments upon real and personal property and betterment assessments shall be applicable to the notice of preliminary tax provided hereunder, including the payment of

interest. To the extent that any rights or remedies under law accrue from the date that the tax bill is issued, only the tax bill issued upon the establishment of the tax rate for the current fiscal year shall govern such rights and remedies. The provisions of section twenty-one C shall apply to the tax rate established by the city or town for the current fiscal year.

Notwithstanding the provisions of the first paragraph, a city or town that seeks to issue a notice of preliminary tax for any fiscal year may require the payment of a preliminary tax in excess of fifty percent of one hundred and two and one-half percent of the tax payable during the preceding fiscal year and of the amount by which such tax would have increased if any referendum question submitted to the voters under the provisions of paragraph (g), (i1/2), (j) or (k) of section twenty-one C and approved for the fiscal year had been approved for the preceding fiscal year, to the extent that such excess represents one-half of the amount of tax accruing as a result of the loss of exemption from tax that had been granted in the preceding fiscal year, improvements to the parcel, or the parcel being taxed as a separate parcel for the first time. A city or town is further authorized under this paragraph to issue a notice of preliminary tax for any property which becomes subject to taxation for the first time in a current fiscal year.

Notwithstanding the provisions of any general or special law to the contrary, the assessors of any city or town that issues a notice of preliminary tax may add any betterment assessment or apportionment thereof, water rate, annual sewer use charge and any other charge placed on the annual tax bill to the preliminary tax on the property to which it relates and such amount shall become part of the preliminary tax.

The assessors may, on application or on their own motion, abate so much of the preliminary tax as remains unpaid that is in excess of the property owner's proportional share.

The actual tax bill issued upon the establishment of the tax rate for the fiscal year, after credit is given for the preliminary tax payments previously made, and in the case of cities and towns with quarterly payments, shall be due and payable in 2 installments, on February 1 and on May 1 respectively, after which dates, if unpaid, they shall become delinquent and, in the case of cities and towns with semi-annual payments, shall be due and payable on April 1, after which date, if unpaid, they shall become delinquent. A first actual real estate tax bill sent out for fiscal year 2008 or any subsequent year pursuant to this section shall contain a statement that there exists a delinquency if any tax, betterment assessment or apportionment thereof, water rate, annual sewer use, or other charge which may constitute a lien is overdue for more than 90 days. Such delinquencies shall not include amounts due relating to fire service, electric, water or sewer use in any city or town served by more than 1 independent municipal or district fire, electric, water, sewer, or joint water and sewer district or in any city or town served by an independent municipal or district fire, electric, water, sewer, or joint water and sewer district that is not principally domiciled in that city or town.

In the event that actual tax bills are not mailed by December 31, then the full balance of the actual tax bill issued upon establishment of the tax rate for the fiscal year, after credit is given for the preliminary tax payments previously made, shall be due and payable on May 1, or 30 days after the date of mailing, whichever is later.

Notwithstanding the provisions of the preceding paragraph, whenever such actual tax bills cannot be mailed by December 31 by cities and towns with quarterly tax payments, an additional notice of preliminary tax may be issued and payment of a third quarter preliminary installment may be required; provided, however, that no such additional notice of preliminary tax may issue unless first approved by the commissioner of revenue; and provided, further, that as a condition of such approval, the commissioner may establish such requirements as he deems appropriate, which may include, but not be

limited to, the submission by the board of assessors of all information required to set the tax rate under the provisions of section 23, except the assessed valuation of all real and personal property subject to taxation for the current fiscal year. The assessors shall establish the tax rate for the fiscal year no later than April 1. In no event shall the net amount of revenue to be raised by taxation, as submitted to the commissioner pursuant to any such requirements for approval under this section, be exceeded, except to the extent that additional new growth, as certified by the commissioner pursuant to paragraph (f) of section 21C, exceeds the prior approved amount and a referendum question submitted to the voters under the provisions of paragraph (g), (i1/2), (j) or (k) of said section 21C has been approved.

In the event an additional notice of preliminary tax requiring a third quarter preliminary installment payment is issued by a city or town, such notice shall be mailed on or before December 31, or such later date as may be authorized by the commissioner, and such entire notice shall be due and payable on February 1, or 30 days after the date of mailing such notice, whichever is later, after which date if unpaid, it shall become delinquent. The amount of any third quarter preliminary installment payment shall not exceed the amount of the first quarter installment payment for the fiscal year as provided in this section. The actual tax bill issued upon the establishment of the tax rate for the fiscal year, after credit is given for the preliminary tax payments previously made, shall be due and payable on May 1, or 30 days after the date of mailing such bill, whichever is later, after which date if unpaid, it shall become delinquent. Such bill shall represent the full balance owed after credit is given for the preliminary tax payments previously made. All provisions of this section regarding procedures for issuing, mailing and collecting the notice of preliminary tax requiring first and second quarter preliminary installment payments shall be applicable to any additional notice of preliminary tax, including payment of interest.

Bills for taxes assessed under section seventy-five or section seventy-six shall be sent out seasonably upon commitment, and shall be due and payable on May first or thirty days after the date on which the said bills are mailed, whichever is later.

If any such installment, tax, betterment assessment or apportionment thereof, water rate or annual sewer use or other charge added to such tax, as reduced by any abatement is not timely paid, it shall be delinquent, and interest at the rate of fourteen percent per annum computed from the due date shall be paid. ~~For purposes of this section, amounts not timely received shall be deemed unpaid.~~ The commissioner of revenue may issue guidelines as appropriate for the implementation of this section.

Notwithstanding the preceding paragraphs, if the last day for making a tax payment without incurring interest on a bill for real estate or personal property taxes occurs on a Saturday, Sunday or legal holiday, or on a day on which a municipal office is closed as authorized by charter, by-law, ordinance or otherwise for a weather-related or public safety emergency, the payment may be made on the next day on which a municipal office is open, without penalty or interest.

**To determine jurisdictional interest requirements on appeals brought pursuant to chapter 59, the date of delivery of a payment for taxes pursuant to this section is, after the period or date prescribed by this section, delivered by United States mail or by an alternative private delivery service permitted by the collector to the collector shall be deemed to be the date of the United States postmark, the date of a certificate of mailing stamped and postmarked by the United States Postal Service, the date of a certified mail receipt provided by the United States Postal Service or other substantiating date mark permitted by the rules of practice and procedure of the appellate tax board that is affixed on the envelope or other appropriate wrapper**

**in which the payment is mailed or delivered if the payment was mailed in the United States in an envelope or such appropriate wrapper, first class postage prepaid, or delivered to an alternative private delivery service, properly addressed to the collector; provided, however, that a tax payer shall have the burden of providing the timely mailing of any payment of taxes to said collector pursuant to this section and the collector shall have no obligation to maintain any record relative to the date of mailing of the tax; and provided further, that nothing in this section shall be construed to place the burden of proving any untimely mailing on the collector. As used in this section, "United States postmark" shall mean only a postmark made by the United States Postal Service. This paragraph shall not apply to the calculation of interest set forth in the preceding paragraphs of this section.**

## **ABATEMENTS**

### **General Laws Chapter 59, § 59 (218:144-146)**

Section 59. A person upon whom a tax has been assessed or the **personal representative** administrator of the estate of such person or the **personal representative** executor or trustee under the will of such person, if aggrieved by such tax, may, except as hereinafter otherwise provided, on or before the last day for payment, without incurring interest in accordance with the provisions of section fifty-seven or section fifty-seven C, of the first installment of the actual tax bill issued upon the establishment of the tax rate for the fiscal year to which the tax relates, apply in writing to the assessors, on a form approved by the commissioner, for an abatement thereof, and if they find him taxed at more than his just proportion or upon an improper classification, or upon an assessment of any of his property in excess of its fair cash value, they shall make a reasonable abatement; provided, however, that a person aggrieved by a tax assessed upon him under section seventy-five or section seventy-six or reassessed upon him under section seventy-seven may apply for such abatement at any time within three months after the bill or notice of such assessment or reassessment is first sent to him. A tenant of real estate paying rent therefor and under obligation to pay more than one-half of the taxes thereon may apply for such abatement. If a person other than the person to whom a tax on real estate is assessed is the owner thereof, or has an interest therein, or is in possession thereof, and pays the tax, he may thereafter prosecute in his own name any application, appeal or action provided by law for the abatement or recovery of such tax, which after the payment thereof shall be deemed for the purposes of such application, appeal or action, to have been assessed to the person so paying the same. The holder of a mortgage on real estate who has paid not less than  $\frac{1}{2}$  ~~one-half~~ of the tax thereon may, **during the last 10 days of the abatement** period ~~beginning September twentieth and ending October first~~ of the year to which the tax relates apply in the manner above set forth for an abatement of such tax provided the person assessed has not previously applied for abatement of such tax, and thereupon the right of the person assessed to apply shall cease and determine. The holder of a mortgage so applying for abatement may thereafter prosecute any appeal or action provided by law for the abatement or recovery of such tax in the same manner and subject to the same conditions as a person aggrieved by a tax assessed upon him.

Notwithstanding any other provision of this section, a person who acquires title to real estate after January first in any year, shall for the purposes of this section be treated as a person upon whom a tax has been assessed.

An application for exemption under clause Seventeenth, Seventeenth C, Seventeenth C1/2, Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E, Twenty-second F, Thirty-seventh, Thirty-seventh A, Forty-first, Forty-first B, Forty-first C, Forty-first C½, Forty-second, Forty-third, Fifty-second, Fifty-third, Fifty-sixth and Fifty-seventh of section 5 may be made on or before April 1 ~~December 15~~ of the year to which the tax relates or, ~~if the bill or notice is first sent after September 15 of that year,~~ within 3 months after the bill or notice is so sent,

If any application for abatement of tax is, after the period or date prescribed by this section, delivered by United States mail, or by such alternative private delivery service as the commissioner of revenue may by regulation permit, to the assessors, the date of the United States postmark, or other substantiating date mark permitted by regulation of the commissioner of revenue, affixed on the envelope or other appropriate wrapper in which such application is mailed or delivered shall be deemed to be the date of delivery, if such application was mailed in the United States in an envelope or other appropriate wrapper, first class postage prepaid, or delivered to such alternative private delivery service, properly addressed to the assessors. As used in this section, "United States postmark" shall mean only a postmark made by the United States post office.

Notwithstanding the foregoing provisions, if the last day for making an application for abatement of tax falls on a Saturday, Sunday, legal holiday or day on which municipal offices are closed as authorized by charter, by-law, ordinance or otherwise for a weather-related or public safety emergency, the application may be made on the next day that a municipal office is open.

## **APPEALS; COUNTY COMMISSIONERS; APPELLATE TAX BOARD**

### **General Laws Chapter 59, § 64 (218:149-151)**

Section 64. A person aggrieved by the refusal of assessors to abate a tax on personal property at least one-half of which has been paid, or a tax on a parcel of real estate, may, within three months after the date of the assessors' decision on an application for abatement as provided in section sixty-three, or within three months after the time when the application for abatement is deemed to be denied as hereinafter provided, appeal therefrom by filing a complaint with the clerk of the county commissioners, or of the board authorized to hear and determine such complaints, for the county where the property taxed lies, and if on hearing the board finds that the property has been overrated and that the complainant has complied with all applicable provisions of law, it shall make a reasonable abatement and an order as to cost; provided, that if the tax due for the full fiscal year on a parcel of real estate is more than \$3,000 ~~\$5,000~~, said tax shall not be abated unless the full amount of said tax due, including all preliminary and actual installments, has been paid without the incurring of any interest charges on any part of said tax pursuant to section ~~fifty-seven~~ 23D, 57 or 57C of chapter fifty-nine of the General Laws; and provided further, that for the purposes of this section a sum not less than the average of the tax assessed, reduced by abatements, if any, for the three years next preceding the year of assessment may be deemed to be the tax due, provided that a year in which no tax was due shall not be used in computing such sum and if no tax was due in any of the three next three preceding years, the sum shall be the full amount of said tax due, but the provisions of said section ~~fifty-seven~~ 23D, 57 or 57C of said chapter fifty-nine shall apply to the

amount of the tax deemed to be due and the payment of said sum without incurring any interest charges on any part thereof shall be deemed to be the payment of the tax. No appeal may be taken under this section with respect to a tax on property in Revere or Winthrop. Whenever a board of assessors, before which an application in writing for the abatement of a tax is or shall be pending, fails to act upon said application, except with the written consent of the applicant, prior to the expiration of three months from the date of filing of such application it shall then be deemed to be denied and the assessors shall have no further authority to act thereon; provided, that during the period allowed for the taking of an appeal including instances where the application for abatement has been denied, the assessors may by agreement with the applicant abate the tax in whole or in part in final settlement of said application, and shall also have the authority granted to them by section seven of chapter fifty-eight A to abate, in whole or in part, any tax as to which an appeal has been seasonably taken. If the list of personal property required to be brought in to the assessors was not brought in within the time specified in the notice required by section twenty-nine, no tax upon personal property shall be abated unless the board appealed to finds good cause for this delay or unless the assessors have so found as provided in section sixty-one, or unless such tax exceeds by fifty per cent the amount which would have been assessed on such estate, if the list had been seasonably brought in, and in such case only the excess over such fifty per cent shall be abated. A tax or assessment upon real estate may be abated although no list of property was brought in within the time specified by the notice required by section twenty-nine; provided, that the application for an abatement of such tax or assessment included a sufficient description of the particular real estate as to which an abatement is requested.

Upon the filing of a complaint under this section the clerk of the county commissioners or the board authorized to hear and determine the same shall forthwith transmit a certified copy of such complaint to the assessors and the assessors or the city solicitor or town counsel may within thirty days after receipt of said copy give written notice to said clerk and to the complainant that the town elects to have the same heard and determined by the appellate tax board. If the assessed valuation of the property on which the tax complained of was assessed does not exceed twenty thousand dollars and such property is occupied in whole or in part by the complainant as his dwelling, contains not more than three units designed for dwelling purposes and is in no part used for any other purposes, or if the assessed valuation of the property on which the tax complained of was assessed does not exceed five thousand dollars and such property is within the class of tangible personal property described in clause twentieth of section five of chapter fifty-nine, the party making the election under this section to have the complaint heard and determined by the appellate tax board shall, at the time of making such election, pay to the clerk of the county commissioners a transfer fee of two dollars. Thereupon, the clerk of the county commissioners or of the board authorized to hear and determine such complaints shall forward the transfer fee and all papers with respect to such complaint then in the files of the county commissioners or other such board to the clerk of the appellate tax board and proceedings with respect to such complaint shall thenceforth be continued as provided in chapter fifty-eight A under the formal procedure, except that complaints requiring the transfer fee of two dollars shall be continued under the informal procedure under said chapter fifty-eight A, unless the complainant files an election with the clerk of the appellate tax board that the complaint be heard under the formal procedure within ten days after receiving the notice as hereinafter provided that the complaint has been transferred to the appellate tax board. Upon the transfer of such complaint to said board the clerk of said board shall send notice by registered mail to the complainant that such complaint has been transferred, and the complainant shall, within ten days after receiving such notice, pay to

said board the entry fee as required by section seven of said chapter fifty-eight A, except that the complainant shall not be required to pay any entry fee if the provisions of this section relative to the payment of the transfer fee have been complied with. Upon receipt of the entry fee or transfer fee herein provided for, the clerk of the appellate tax board shall notify the respondent board of assessors that a complaint is pending against it. In case the respondent desires to answer, it shall file an answer within thirty days of the receipt of notice of the pendency of the complaint or within such further time as the board may allow. If upon hearing it appears that the complainant has complied with all applicable provisions of law and the appellate tax board finds that the complainant is duly entitled to an abatement, it may grant him such reasonable abatement as justice may require, and shall enter an order directing the treasurer of the town to refund said amount, if the tax sought to be abated has been paid, together with all charges and interest at eight per cent on the amount of the abatement from the date of the payment of the tax. The board may make such order with respect to the payment of costs as justice may require.

If any complaint under this section is, after the period or date prescribed by this section, delivered by United States mail, or by such alternative private delivery service as the county commissioners or the board authorized to hear and determine such complaints, may permit, to the clerk of the county commissioners, or to such board, the date of the United States postmark, or other substantiating date mark permitted by the county commissioners or such board, affixed on the envelope or other appropriate wrapper in which such complaint is mailed or delivered shall be deemed to be the date of delivery, if such complaint was mailed in the United States in an envelope or such appropriate wrapper, first class postage prepaid, or delivered to such alternative private delivery service, properly addressed to the county commissioners or the board authorized to hear and determine such complaints. As used in this section, "United States postmark" shall mean only a postmark made by the United States post office.

## **PROCEDURE AFTER ABATEMENT**

### **General Laws Chapter 59, § 70A (218:152)**

Section 70A. Whenever upon application for abatement or otherwise any tax, assessment, rate or charge assessed by a board or officer of a town, or any interest thereon or costs relative thereto, is finally abated in whole or in part by any court or officer, or by any board, which latter term as used in this sentence shall include the county commissioners and the appellate tax board, the officer or the secretary, clerk or similar official of the board assessing such tax, assessment, rate or charge shall forthwith give notice of such abatement to the collector and to the auditor, accountant or similar official. If the assessment was made by a board or officer other than the assessors and the tax, assessment, rate, charge, costs or interest is part of an annual tax, such notice shall also be given to the assessors. Upon receipt of such notice, the collector shall make due entry of the abatement in his books, except where the tax, assessment, rate or charge is an item in a tax title account set up under section fifty of chapter sixty, in which case he shall forthwith transmit such notice to the treasurer, who shall forthwith enter the abatement on the tax title account, and the treasurer shall thereby be relieved of further responsibility with respect to the amount abated. Whenever any tax, assessment, rate, charge, costs or interest constituting an item in a tax title account is abated in whole or in part, the account, if any, set up on the books of the town showing the amount of tax title revenue available when collected shall be reduced accordingly. Whenever any tax, which word as used in this

sentence shall be construed to mean the tax assessed under this chapter and not to include any assessment, rate, charge, costs or interest added thereto, is abated in whole or in part, whether or not such tax has been collected and whether or not such tax is secured by a tax title held by the town, the amount of the abatement shall be charged against the overlay of the year of such tax.

## **APPEAL FROM APPORTIONMENT General Laws Chapter 59, § 81 (218:154)**

Section 81. A person aggrieved by any action of the assessors in making such apportionment may within ~~seven~~30 days thereafter appeal in like manner as in case of an overassessment, and the decision upon such appeal shall be final.

## **BOOKS CONTAINING TAX LISTS; DUTY TO KEEP General Laws Chapter 60, § 6 (218:163)**

Section 6. The collector shall make and keep the book or an electronically prepared record, containing the tax list committed to ~~him or, with the written approval of the commissioner of revenue, on a mechanically or electronically prepared record,~~ the collector and against the name of every person assessed for a tax, shall make entries showing the disposition thereof, whether reassessed, abated or paid, and the date of such disposition.

## **FORMS General Laws Chapter 60, § 105 (218:169)**

Section 105. Forms to be used in proceedings for the collection of taxes under this chapter and chapter ~~fifty-nine~~ 59 and of all assessments which the collector is authorized or required by law to collect shall be as prescribed ~~or approved~~ by the commissioner. In any case where the commissioner prescribes a form, the form may be completed or maintained electronically.

## **EXCISE TAX ON MOTOR VEHICLES; ASSESSMENT AND LEVY; EXEMPTIONS; ABATEMENT FOR THEFT OF MOTOR VEHICLE (Excerpts) General Laws Chapter 60A, § 1 (218:170)**

Section 1. Except as hereinafter provided, there shall be assessed and levied in each calendar year on every motor vehicle and trailer registered under chapter ninety, for the privilege of such registration, an excise measured by the value thereof, as hereinafter defined and determined, at the rate of twenty-five dollars per thousand of valuation...

The excise imposed by this section shall not apply to motor vehicles or trailers owned and registered by the commonwealth or any political subdivision thereof, or to motor vehicles or trailers owned and registered by a corporation whose personal property is exempt from taxation under clauses Third and Tenth of section five of chapter fifty-nine. Motor vehicles or trailers owned or controlled by a manufacturer, or farmer to whom has been issued a general distinguishing number or mark under section five of chapter ninety, and trailers owned or controlled by a dealer to whom there has been issued a general distinguishing number or mark, shall be exempt from the excise imposed by this section, upon application in writing filed with the assessors, if and so long as such motor vehicle or trailer is operated or propelled over the highways solely in connection with the business of the owner or controller as such manufacturer or farmer and in no way for his personal use or convenience or the personal use and convenience of his family or any other person; provided, that such application shall contain a statement subscribed under penalties of perjury by such owner or controller to the effect that such motor vehicle or trailer is and will be operated or propelled only in the manner aforesaid; and provided further that if any such motor vehicle or trailer is operated or propelled otherwise than in the manner aforesaid, there shall be assessed and levied on such motor vehicle or trailer the excise imposed by this chapter, and a penalty of one hundred dollars, which excise and penalty shall be assessed by the assessors and collected by the collectors of taxes, nor shall such excise be abated by reason of any subsequent transfer of such motor vehicle or trailer. If no application for exemption is filed with the assessors as aforesaid, any motor vehicle or trailer owned or controlled by a manufacturer and operated or propelled under a general distinguishing number or mark issued to such manufacturer shall be subject to the excise imposed by this chapter, which excise shall be assessed by the assessors and collected by the collectors of taxes.

The excise imposed by this section shall not apply to motor vehicles leased for a full calendar year to a charitable organization when such vehicle is owned and registered by a lessor engaged in the business of leasing motor vehicles. ~~In any city or town which accepts the provisions of this sentence, by a vote of the city council with the approval of the mayor, in a town, by a vote of the town meeting, and in a municipality having a town council form of government, by a vote of the town council. The excise tax imposed by this section shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces of the United States who was captured, separated and incarcerated by an enemy of the United States during an armed conflict; provided, however, that the excise tax shall not apply to a motor vehicle owned and registered by or leased to the surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse remarries or fails to renew such registration. As used herein, ¶~~ **The term "charitable organization," as used in this section, shall** means an organization, other than a degree granting or diploma awarding educational institution, whose personal property is exempt from taxation under clause Third of section 5 five of chapter **59** fifty nine.

In any city or town that accepts this paragraph, the excise tax imposed by this section shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces of the United States who was captured, separated and incarcerated by an enemy of the United States during an armed conflict, or to a motor vehicle owned and registered by or leased to the surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse remarries or fails to renew the registration.

The excise imposed by this section shall not apply to a motor vehicle owned and registered by or leased to a veteran, as defined in section 7 of chapter 4, who according to

the records of the United States Veterans Administration, by reason of service in the armed forces of the United States ...

## **LAND IN AGRICULTURAL/HORTICULTURAL USE; RENEWABLE ENERGY**

### **General Laws Chapter 61A, § 2A (218:172)**

**Section 2A. (a) Land used primarily and directly for agricultural purposes pursuant to section 1 or land used primarily and directly for in horticultural use pursuant to section 2 may, in addition to being used primarily and directly for agriculture or horticulture, be used to site a renewable energy generating source, as defined in subsection (b) of section 11F of chapter 25. A renewable energy generating source on land primarily and directly used for agricultural purposes pursuant to section 1 or land primarily and directly used for horticultural purposes pursuant to section 2 shall: (i) produce energy for the exclusive use of the of the land and farm upon which it is located, which shall include contiguous or non-contiguous land owned or leased by the owner or in which the owner otherwise holds an interest; and (ii) not produce more than 125 per cent of the annual energy needs of the land and farm upon which it is located, which shall include contiguous or non-contiguous land owned or leased by the owner or in which the owner otherwise holds an interest.**

**(b) Land used primarily and directly for agricultural purposes pursuant to section 1 or land used primarily and directly for horticultural purposes pursuant to section 2 shall be deemed to be in agricultural or horticultural use pursuant to this chapter if used to simultaneously site a renewable energy generating source pursuant to subsection (a).**

**(c) Renewable energy generating sources located on land used primarily and directly for agricultural purposes pursuant to section 1 or land used primarily and directly for horticultural purposes pursuant to section 2 shall be subject to local zoning requirements applicable to renewable energy generating sources.**

## **CHANGE OF USE; LIABILITY FOR ROLL-BACK TAXES**

### **General Laws Chapter 61A, § 13 (218:173-174)**

Section 13. Whenever land which is valued, assessed and taxed under this chapter no longer meets the definition of land actively devoted to agricultural, horticultural or agricultural and horticultural use, it shall be subject to additional taxes, in this section called roll-back taxes, in the current tax year in which it is disqualified and in those years of the 4 immediately preceding tax years in which the land was so valued, assessed and taxed, but roll-back taxes shall not apply unless the amount of those taxes as computed under this section, exceeds the amount, if any, imposed under section 12 and, in that case, the land shall not be subject to the conveyance tax imposed under said section 12. For each tax year, the roll-back tax shall be an amount equal to the difference, if any, between the taxes paid or payable for that tax year in accordance with this chapter and the taxes that would have been paid or payable in that tax year had the land been valued, assessed and taxed without regard to those provisions. Notwithstanding this paragraph, ~~no roll-back~~

taxes shall be assessed if the land involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or town in which it is situated, by the commonwealth or by a nonprofit conservation organization; provided, however, that if any portion of the land is sold or converted to commercial, residential or industrial use within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had the transaction been subject to a roll-back tax **roll-back taxes shall not be assessed if the land involved, or a lesser interest in the land, is: (a) acquired for a natural resource purpose by (1) the city or town in which it is situated; (2) the commonwealth; or (3) a nonprofit conservation organization; (b) used or converted to a renewable energy generating source pursuant to section 2A; (c) subject to a permanent wetland reserve easement through the agricultural conservation easement program established pursuant to 16 U.S.C. 3865c; or (d) otherwise subject to another federal conservation program; provided, however, that if a portion of the land is sold or converted to commercial, residential or industrial use within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had the transaction been subject to a roll-back tax.** If, at the time during a tax year when a change in land use has occurred, the land was not then valued, assessed and taxed under the provisions of this chapter, then such land shall be subject to roll-back taxes only for such of the five immediately preceding years in which the land was valued, assessed and taxed thereunder. In determining the amount of roll-back taxes on land which has undergone a change in use, the board of assessors shall have ascertained the following for each of the roll-back tax years involved:

- (a) The full and fair value of such land under the valuation standard applicable to other land in the city or town;
- (b) The amount of the land assessment for the particular tax year;
- (c) The amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined under subsection (a); and,
- (d) The amount of the roll-back tax for that tax year by multiplying the amount of the additional assessment determined under subsection (c) by the general property tax rate of the city or town applicable for that tax year.

Roll-back taxes will be subject to a simple interest rate of 5 per cent per annum. Land which is valued, assessed and taxed under this chapter as of July 1, 2006 shall be exempt from any interest if it remains in the same ownership as it was on that date or under the ownership of the original owner's spouse, parent, grandparent, child, grandchild, brother, sister or surviving spouse of any deceased such relative.

If the board of assessors determines that the total amount of roll-back taxes to be assessed under this section, before the addition of any interest, as provided for in the preceding paragraph, would be less than \$10, no tax shall be assessed.

No roll-back tax imposed by this section will be assessed on land that meets the definition of forest land under section 1 of chapter 61 or recreational land under section 1 of chapter 61B **or renewable energy generating source pursuant to section 2A.** Land retained as open space as required for the mitigation of development shall be subject to the roll-back taxes imposed by this section.

**REGISTRY OF PROBATE; NOTICE TO ASSESSORS**  
**General Laws Chapter 217, § 16A (218:231)**

Section 16A. The register in each county shall, upon the request in writing of the board of assessors of any city or town in the register's county, furnish the board with copies of petitions, formal and informal, pursuant to sections 3-301 and 3-402 of chapter 190B, for probate of will, for appointment of personal representative and for the adjudication of intestacy, filed in the county registry in relation to decedents whose domicile, as stated in the petition, was in the city or town of the board.

The register may furnish the board with a list of such petitions that shall contain: (1) the name of decedent; (2) decedent's date of death; (3) street address and city or town of decedent as stated on the petition; (4) filing date of petition; and (5) docket number.

**OVERLAY**  
**General Laws Chapter 59, §§ 23, 25, 70A (218:249)**

SECTION 249. Sections 131, 133 and 152 shall apply to overlay raised under section 25 of chapter 59 of the General Laws for any fiscal year whether it is before or after the effective date of this act.