

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

BILL FILING TEMPLATE

Be It Enacted, by the Senate and House of Representatives, etc., as follows:

SECTION 1. Section 38 of Chapter 59 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by adding at the end the following new paragraph:-

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

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

Section 75B.

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

therefore been assessed. Failure to receive the notice provided for by this paragraph shall not affect the validity of the tax.

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

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

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

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

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

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

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

SECTION 5. Section 38D of Chapter 59 of the General Laws as so appearing, is hereby amended by inserting, in the third paragraph after the words fifty dollars the following: -
"for residential property and five hundred dollars for commercial and industrial property":