HOUSE DOCKET, NO. 3207 FILED ON: 1/18/2013

HOUSE . . . . . No. 2603

[LOCAL APPROVAL RECEIVED.]

The Commonwealth of Massachusetts

PRESENTED BY:

Russell E. Holmes

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act relative to the filing deadline for residential exemptions, personal exemptions, and tax deferrals.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Russell E. Holmes	*6th Suffolk*
Carlo Basile	*1st Suffolk*
Martin J. Walsh	*13th Suffolk*

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HOUSE . . . . . No. 2603

By Mr. Holmes of Boston, a petition (accompanied by bill, House, No. 2603) of Russell E. Holmes, Carlo Basile and Martin J. Walsh relative to the filing deadline for residential exemptions, personal exemptions, and tax deferrals. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

An Act relative to the filing deadline for residential exemptions, personal exemptions, and tax deferrals.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, Section 2 of Chapter 403 of the Acts of 2000, as so appearing, is hereby amended by inserting at the end of the first sentence after the word "sent" the following words:- "or by April 1 of the tax year, whichever is later."

SECTION 2. Notwithstanding section 59 of chapter 59 of the General Laws or any other general or special law to the contrary, with respect to each parcel of real property classified as Class One, residential, in the city of Boston, an application for exemption under clause Seventeenth, Seventeenth C, Seventeenth D, Eighteenth, Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E, Thirty-seventh, Thirty-seventh A, Forty-first, Forty-first B, Forty-first C, Forty-second, Forty-third and Fifty-second of section 5 of chapter 59 of the General Laws may be made within three months after the date on which the bill or notice of assessment was sent or by April 1 of the tax year, whichever is later. An application filed timely hereunder shall, for the purpose of this chapter, be treated as a timely filed application pursuant to section 59 of chapter 59 of the General Laws.

SECTION 3. Notwithstanding clause Eighteenth A of section 5 of chapter 59 of the General Laws or any other general or special law to the contrary, an application for exemption under clause Eighteenth A of section 5 of chapter 59 may be made within three months after the date on which the bill or notice of assessment was sent or by April 1 of the tax year, whichever is later.

SECTION 4. Notwithstanding clause Forty-first A of section 5 of chapter 59 of the General Laws or any other general or special law to the contrary, an application for exemption under clause Forty-first A of section 5 of chapter 59 may be made within three months after the

23 date on which the bill or notice of assessment was sent or by April 1 of the tax year, whichever is
24 later.

25 SECTION 5. This act shall take effect upon its passage.