

HOUSE No. 3693

By Mr. Holmes of Boston, a petition (accompanied by bill, House, No. 3693) of Russell Holmes (with the approval of the mayor and city council) relative to the date for filing of residential exemptions, personal exemptions and tax deferrals on residential real property in the city of Boston. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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:

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

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

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

20 SECTION 4. Notwithstanding clause Forty-first A of section 5 of chapter 59 of the
21 General Laws or any other general or special law to the contrary, an application for exemption
22 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.