SENATE DOCKET, NO. 1338 FILED ON: 1/18/2013

SENATE . . . . . No. 1384

The Commonwealth of Massachusetts

PRESENTED BY:

Richard T. Moore

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 applications for local property tax exemptions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard T. Moore	*Worcester and Norfolk*

SENATE DOCKET, NO. 1338 FILED ON: 1/18/2013

SENATE . . . . . No. 1384

By Mr. Richard T. Moore, a petition (accompanied by bill, Senate, No. 1384) of Richard T. Moore for legislation relative to applications for local property tax exemptions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1493* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act relative to applications for local property tax exemptions.

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. Chapter 59 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by striking out section 29 and inserting in place thereof the following new section:-

Section 29. Assessors before making an assessment shall give reasonable notice thereof to all persons subject to taxation on January 1 in their respective towns. Such notice shall be posted in one or more public places in each town, or shall be given in some other sufficient manner, and shall require the said persons to bring into the assessors, on or before March 1 following, unless the assessors for cause shown extend the time to a reasonable later time but in no event later than the last day for filing an application for abatement of the tax for the fiscal year to which the filing relates, in case of residents a true list, containing the items required by the commissioner in the form prescribed by him under section 5 of chapter 58 of all their personal estate not exempt from taxation, except intangible property the income of which is included in a return filed the same year in accordance with sections 22 to 25, inclusive, of chapter 62, and in case of non-residents and foreign corporations such a true list of all their real estate subject to taxation in that town. It shall also require all persons, except corporations making returns to the commissioner of insurance as required by section 38 of chapter 176, to bring in to the assessors, on or before August 1 following, unless the assessors for cause shown extend the time to a reasonable later time but in no event later than the last day for filing an application for abatement of the tax for the fiscal year to which the filing relates, true lists,

20 similarly itemized, of all real and personal estate held by them respectively for literary,
21 educational, temperance, benevolent, charitable or scientific purposes on July 1 preceding, or at
22 the election of any such corporation on the last day of its fiscal year preceding said July 1,
23 together with such information relating to the exemption of such real and personal estate from
24 taxation as may be required an in the form prescribed by the commissioner under sections 3 and
25 31 of chapter 58 and the amount of receipts and expenditures for said purposes during the year
26 together with copies of federal tax returns containing unrelated business income taxable under
27 section 511 of the Internal Revenue Code. The assessors may require from any person claiming
28 an exemption from taxation under any clause of section 5 specifically listed in section 59, a full
29 list of such person's taxable property, both real and personal, to the extent and in the form
30 prescribed by the commissioner under sections 5 and 31 of chapter 58.

31 SECTION 2. This act shall be effective for fiscal years beginning on or after July 1,
32 2014.