SENATE DOCKET, NO. 72 FILED ON: 1/14/2011

SENATE . . . . . No. 1444

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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 authorized abatement applications.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	
	☐ *[District]*
	☐

SENATE DOCKET, NO. 72 FILED ON: 1/14/2011

SENATE . . . . . No. 1444

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1444) of James B. Eldridge for legislation relative to the filing of tax abatement applications by persons claiming to represent taxpayers, tenants, or mortgage holders. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2876* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to authorized abatement applications.

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. Section 59 of chapter 59 is hereby amended by adding the following paragraph:-

Persons claiming to represent taxpayers, tenants, or mortgage holders as defined under this section, must file an original authorization letter from the taxpayer, as defined, with the Board of Assessors either at the same time as an overvalue application is submitted, or prior to the deadline for filing such applications. The failure to timely submit such authorization letter shall bar action on the overvalue application by the Board of Assessors. Further, such applications shall have no standing at the Appellate Tax Board or at the County Commissioners.