

By Mr. Bolling, a petition of Royal L. Bolling, Sr., and Royal L. Bolling, Jr., for legislation to encourage home ownership in economically distressed areas. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-four.

**AN ACT ENCOURAGING HOME OWNERSHIP IN ECONOMICALLY DISTRESSED AREAS.**

*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. Section Five of Chapter 59 of the General Laws  
2 is hereby amended by adding the following clause: —

3 Forty-ninth. Homeowner living in an economically distress-  
4 ed area, so-called.

5 (a) An eligible taxpayer may partially or in whole exempt  
6 from taxation any real property tax owed which has accrued  
7 under conditions of economic distress or herein defined. To be  
8 eligible for such exemption, the taxpayer must:

9 (1) Have owned for at least five years the residential real  
10 property for which exemption is claimed;

11 (2) File a written application for an exemption on a form  
12 provided by the Board of Assessors;

13 (3) Certify that the accrual of taxes owed is directly related  
14 to conditions of economic distress, which may include but not  
15 be limited to historical patterns of:

16 (i) insurance redlining;

17 (ii) mortgage disinvestment;

18 (iii) over-assessment of real property;

19 (iv) other conditions of regional economic blight.

20 (4) Certify that such residential real property is currently  
21 the place of residence for the taxpayer, and was the principal  
22 place of residence for the five year period immediately  
23 preceding the application for exemption;

24 (b) Notwithstanding any special or general laws to the con-  
25 trary, exemptions granted pursuant to this clause may be  
26 granted for all fiscal years through 1979, and any taxes, fees,

27 penalties, and interest otherwise owed on such real property  
28 may be abated upon authorization by the Commissioner of the  
29 Department of Revenue. If the Commissioner denies an abate-  
30 ment of taxes, fees, penalties, or interest requested by an  
31 assessing agent pursuant to this clause, he shall enumerate  
32 in writing his reasons for said denial. Failure by the Commis-  
33 sioner to act within 120 days on a request for abatement pur-  
34 suant to this clause shall in all ways be construed as approval.

35 (c) Exemptions pursuant to this clause are applicable only  
36 for all fiscal years through 1984.

37 (d) No real estate shall be so exempt which the assessors  
38 shall adjudge to have been conveyed to evade taxation.

39 (e) This act shall become effective when accepted in a city  
40 having a plan E Charter by a majority vote of all members  
41 of the city council and, in the case of other cities, by the vote  
42 of the city council subject to the provisions of the charter, and  
43 in a town by a majority vote at an annual town meeting.

44 (f) Forty percent of the total of any such exemption in any  
45 city or town which accepts the provisions of this clause shall  
46 be borne by the Commonwealth, and the State Treasurer shall  
47 annually reimburse such city or town for forty percent of the  
48 amount of the tax which otherwise would have been collected.

1 SECTION 2. The provisions of this act shall take effect im-  
2 mediately upon passage.