

HOUSE No. 2056

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia relative to encouraging the rehabilitation of property through the establishment of municipal tax abatement committees. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ENCOURAGING THE REHABILITATION OF PROPERTY.

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

1 Notwithstanding the provisions of section eight of Chapter fifty-
2 eight, a city or town, upon acceptance of this act, shall establish a
3 committee consisting of the city solicitor or town counsel, the
4 collector of taxes, and the board of assessors or officer exercising
5 such duties.

6 Such committee shall receive and review applications for author-
7 ity to abate any tax, assessment, rate or charge or any interest or
8 costs relative thereto pursuant to chapters fifty-nine, sixty, or one
9 hundred forty-three of the General Laws which remain unpaid.

10 Applications for authority to abate may be filed with the com-
11 mittee by a prospective purchaser which may be an individual
12 buyer acquiring the property primarily for his own residential use
13 and not for immediate resale or a non-profit association organized
14 under chapter 180 of the General Laws which will resell the prop-
15 erty to an individual for their residential use.

16 In considering whether an application for authority to abate is in
17 the best interests of the residents of the city or town, said committee
18 shall determine the following: —

19 a) that the application involves the acquisition and renovation
20 of property that will produce taxable residential property;

21 b) that the prospective owner is not delinquent in paying taxes
22 in the city or town, or elsewhere;

23 c) that the financial capacity of the prospective purchaser is
24 sufficient to complete the rehabilitation;

25 d) that neither the purchaser nor delinquent taxpayer shall
26 receive excessive benefits as a result of favorable decision by the
27 committee;

28 e) that the rehabilitation plan is feasible in terms of the condi-
29 tion of the structure, the type of rehabilitation planned and the
30 personal abilities of the purchaser;

31 f) that the overall benefits of the transaction benefits the munic-
32 ipality by expediting the process of placing delinquent property in
33 the hands of individuals who are committed to rehabilitating the
34 property.

35 Approval of the application will occur upon a majority vote of
36 the committee.

37 Upon approval of the application, the application shall be for-
38 warded to the Commissioner of Revenue by certified mail. The
39 Commissioner shall approve or deny the application within thirty
40 days of receipt. Failure to take action within said thirty days shall
41 be construed as approval.

42 This act shall expire two years from the date of passage.