

By Mr. Marotta of Medford, petition of Angelo Marotta for legislation to change the date of assessment of local property from January first to July first. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Six.

AN ACT CHANGING THE DATE OF ASSESSMENT OF LOCAL PROPERTY
FROM JANUARY FIRST TO JULY FIRST.

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

1 Chapter 59 of the General Laws is hereby amended by striking
2 out section 11 and inserting in place thereof the following
3 section:—

4 *Section 11.* Taxes on real estate shall be assessed in the town
5 where it lies, to the person who is the owner on July first, and
6 the person appearing of record, in the records of the county, or
7 of the district, if such county is divided into districts, where the
8 estate lies, as owner on July first, even though deceased, shall be
9 held to be the true owner thereof; provided, that whenever the
10 commissioner deems it proper he may, in writing, authorize the
11 assessment of taxes upon real estate to the person who is in
12 possession thereof on July first, and such person shall thereupon
13 be held to be the true owner thereof for the purposes of this
14 section; and provided, further, that whenever the commissioner
15 deems it proper he may, in writing, authorize the assessment of
16 taxes upon any present interest in real estate to the owner of
17 such interest on July first, and taxes on such interest may
18 thereupon be assessed to such person. Real estate held by a
19 religious society as a ministerial fund shall be assessed to its
20 treasurer in the town the land lies. Buildings erected on land
21 leased by the commonwealth under section twenty-six of chapter
22 seventy-five shall be assessed to the lessees, or their assignees, at
23 the value of said buildings. Except as provided in the three

24 following sections, mortgagors of real estate shall for the
25 purpose of taxation be deemed the owners until the mortgagee
26 takes possession, after which the mortgagee shall be deemed the
27 owner.

28 Whenever the assessors of any town assess a tax on real
29 estate to a person other than the person appearing of record, in
30 the records of the county, or of the district, if such county is
31 divided into districts, where the estate lies, as owner on July
32 first, such assessors shall, if the tax is a lien upon such real estate
33 under section thirty-seven of chapter sixty, unless the com-
34 missioner shall certify that the assessors by reasonable diligence
35 cannot ascertain the name of the person so appearing of record,
36 include in such assessment the name of the person so appearing
37 of record without imposing upon him personal liability for the
38 tax.

39 Whenever the commissioner deems it proper he may, in
40 writing, authorize the assessment of taxes upon real property to
41 persons unknown, provided that the assessors certify to the
42 commissioners that they cannot by reasonable diligence
43 ascertain the name of the person appearing of record.

44 Real estate permanently restricted under section seventeen B
45 of chapter twenty-one, section one hundred and five of chapter
46 one hundred and thirty, section forty A of chapter one hundred
47 and thirty-one and section thirty-one of chapter one hundred
48 and eighty-four shall be assessed as a separate parcel of real
49 estate. The initial assessment as a separate parcel shall be made
50 on July first of the year next following the conveyance of such
51 permanent restriction.