

By Mr. Pokaski of Boston, petition of James V. Young and Daniel F. Pokaski for legislation to clarify certain procedures for the classification of real property. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING PROCEDURES FOR THE CLASSIFICATION OF REAL 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 SECTION 1. Section 1 of chapter 58 of the General Laws is
2 hereby amended by striking out the first sentence, as most recently
3 amended by section 1 of Chapter 580 of the Acts of 1978 and
4 inserting in place thereof the following sentence: —

5 The commissioner of revenue, in chapters fifty-eight to sixty-five
6 C, inclusive, called the commissioner, may visit any town, inspect
7 the work of its assessors and give them such information and
8 require of them such action as will tend to produce uniformity
9 throughout the Commonwealth, in valuation and assessments.

1 SECTION 2. Section 1 of Chapter 58 of the General Laws, as
2 most recently amended by section 1 of Chapter 580 of the Acts of
3 1978 is hereby amended by inserting after the last sentence, the
4 following sentences: —

5 He may appear before any court or before any board of county
6 commissioners sitting for the abatement of taxes, or before the
7 board of tax appeals. He shall give his opinion to assessors and
8 collectors upon any question arising under any statute relating to
9 the assessment and collection of taxes, and may obtain the opinion
10 of the Attorney General upon such question. He may perform his
11 duties under this section himself or by his duly authorized
12 representative.

1 SECTION 3. The first sentence of 7C of Chapter 58 as most
2 recently amended by Section 6 of the Acts of 1978 is hereby
3 amended by striking the word "commission" and inserting in place
4 thereof the following word: — Commissioner.

1 SECTION 4. Section 7C of Chapter 58, as most recently
2 amended by section 6 of the Acts of 1978 is hereby amended by
3 inserting after the last sentence, the following sentence: —

4 The commissioner may supply approximately at cost to cities
5 and towns where such assessment systms have been installed such
6 maps, forms, books, instructional materials and supplies as may be
7 required at the time of the original installation and from time to
8 time thereafter.

1 SECTION 5. Said Chapter 58 is hereby further amended by
2 striking out section 10, as most recently amended by section 7 of
3 Chapter 580 of the Acts of 1978 and inserting in place thereof the
4 following section: —

5 In determining the equalized valuations required by section
6 nine, the commissioner may require from state, city and town
7 officers such returns and statements relative to the amount, value,
8 and classification of taxable property in the several cities and
9 towns as he deems necessary. He shall also collect and tabulate
10 from any availble sources such information relative to the assess-
11 ments and the sale prices or the actual or appraised values of
12 taxable property of every important class, and the income derived
13 therefrom, as may be necessary to determine the proportions which
14 assessments bear to fair cash value for each city and town and each
15 class of property therein and the fair cash value of all such property
16 in each city and town. All generally accepted methods for deter-
17 mining values of real and personal property, including a compari-
18 son of sales prices, capitalization of income and replacement cost
19 less depreciation, shall be available to the commissioner. If a city or
20 town fails to submit such information in its possession as the
21 commissioner requests in writing for use in determining equalized
22 valuations required by section nine and such failure continues for
23 thirty days after such written request, such city or town shall not
24 have a right of appeal to the appellate tax board as provided under
25 section ten B and the decision of the commissioner with respect to
26 such city and town shall be final.

1 SECTION 6. Section 17B of said chapter 58, as most recently
2 amended by section 8 of chapter 580 of the Acts of 1978, is hereby
3 further amended by striking out, in lines 2, 10, 11, 17, 18 and 19, the
4 word "commission" and inserting in place thereof, in each instance,
5 the word: — commissioner.

1 SECTION 7. Section 17B of said chapter 58, as most recently
2 amended by section 8 of chapter 580 of the Acts of 1978, is hereby
3 further amended by striking out, in line 13, the words "average
4 assessed valuation" and inserting in place thereof: — fair cash
5 valuation.

1 SECTION 8. Section three B of chapter fifty-nine of the Gen-
2 eral Laws, as most recently amended by chapter one hundred and
3 fifty-five of the Acts of nineteen hundred and seventy-four is
4 hereby repealed.

1 SECTION 9. Section three E of chapter fifty-nine, as added by
2 chapter five hundred and thirteen of the Acts of nineteen hundred
3 and seventy-five is hereby repealed.

1 SECTION 10. Section eleven of chapter fifty-nine, as most
2 recently amended by chapter four hundred and twenty-two of the
3 Acts of nineteen hundred and seventy-seven, is hereby repealed.

1 SECTION 11. Section twelve of chapter fifty-nine, as most
2 recently amended by chapter four hundred and ninety of the Acts
3 of nineteen hundred and nine, is hereby repealed.

1 SECTION 12. Section eighty-one of chapter fifty-nine, as
2 most recently amended by chapter four hundred and ninety of the
3 acts of nineteen hundred and nine is hereby repealed.

1 SECTION 13. Section 1 of chapter 59A as defining commercial
2 property for purposes of said chapter is hereby amended by strik-
3 ing the second sentence of such definition and inserting in place
4 thereof the following sentence: —
5 Such property may be used for profit or nonprofit purposes and
6 may be expressly exempt from taxation.

1 SECTION 14. Section 1 of chapter 59A, as defining “commis-
2 sioner” for the purposes of said chapter is hereby amended by
3 striking the definition “Commissioner” and inserting in place there-
4 of the following: —

5 “Commissioner” the Commissioner of the Department of
6 Revenue.

1 SECTION 15. Section 1 of chapter 59A, as defining “Open
2 Space Property” for the purposes of said chapter is hereby
3 amended by striking the definition of “Open Space Property” and
4 inserting in place thereof the following: —

5 “Open Space Property: All real property and improvements
6 thereto which is used for profit or nonprofit purposes and which is
7 characterized principally by open, natural, wild, forest or agricul-
8 tural conditions and whose preservation contributes to conserva-
9 tion of natural resources such as air, water, wildlife, agricultural
10 and horticultural resources, or enhances the environmental benef-
11 its of recreational lands or contributes to the enjoyment and eco-
12 nomical value of properties in the area. No private association or
13 club shall be deemed owners of “open space property” that discrim-
14 inates its membership on grounds of race, religion or sex. Such
15 associations shall be deemed owners of “commercial property.”

1 SECTION 16. Section 1 of chapter 59A, as defining “Residen-
2 tial Property” for the purposes of said chapter, is hereby amended
3 by striking the definition of “Residential Property” and inserting in
4 place thereof: —

5 “Residential Property: — All real property which is used or
6 held for use for human habitation and any improvements thereto
7 which contain a room or group of rooms which form a habitable
8 unit for a person or persons and which had facilities used or
9 intended to be used for living, sleeping, cooking and eating. Resi-
10 dential property includes accessory buildings and property deter-
11 mined by the assessors to be incidental to property used for human
12 habitation, provided that such accessory property is not regularly
13 made available to public use for a fee. Residential property shall
14 include nursing homes which provide medical treatment and/or
15 residential care but shall not include hotels or motels.

1 SECTION 17. Section 4 of chapter 59A is hereby amended by
2 striking the section and inserting in place thereof: —

3 The assessors shall determine the fair cash valuation of all real
4 property according to the provisions of section thirty-eight of
5 chapter fifty-nine or, where applicable, according to the provisions
6 of chapter sixty-one or chapter sixty-one A.

1 SECTION 18. Section 6 of chapter 59A is hereby amended by
2 inserting after the word “submitted” in line three, the words: — by
3 the land owner of record.

1 SECTION 19. Section 8 of chapter 59A is hereby amended by
2 striking the section and inserting in place thereof: —

3 Real property which is exempt from taxation shall be classified
4 according to guidelines promulgated by the commissioner.

1 SECTION 20. Section 10 of chapter 59A, is hereby amended by
2 striking the section and inserting in place thereof: —

3 Real property situated within the commonwealth shall be sub-
4 ject to taxation, unless such property is expressly exempt, in whole
5 or in part by this chapter or other provisions of law.

1 SECTION 21. Section 19 of chapter 59A is hereby amended by
2 striking the word “ratio” in the third sentence and inserting in place
3 thereof the word: — percentage

1 SECTION 22. Section 23 of said chapter 59A is hereby amended
2 by striking the words “assessed taxable valuation” in line 7, and
3 inserting in place thereof the words: — assessed fair cash valuation.

1 SECTION 23. Section 24 of said chapter 59A is hereby amended
2 by striking the words “average taxable valuation”, in line 4, and
3 inserting in place thereof the words: — average fair cash valua-
4 tion.

1 SECTION 24. Section 25 of chapter 59A is hereby amended by
2 striking the words “assessed taxable valuation”, in line 13, and
3 inserting in place thereof the words: — assessed fair cash valuation.

1 SECTION 25. Section 25 of chapter 59A is hereby amended by
2 striking the words "taxable valuation" in line 16 and inserting in
3 place thereof the words: fair cash valuation.

1 SECTION 26. Section 25 of chapter 59A is hereby amended by
2 striking the words "taxable valuations", in line 19 and inserting in
3 place thereof the words: — fair cash valuation.

1 SECTION 27. Section 25 of chapter 59A is hereby amended by
2 striking the words "taxable valuations", in line 32 and inserting in
3 place thereof the words: — fair cash valuation.

1 SECTION 28. Section 25 of chapter 59A is hereby amended by
2 striking the words "taxable valuation" in line 36 and inserting in
3 place thereof the words: — fair cash valuation.

1 SECTION 29. Section 26 of said chapter 59A, as most recently
2 amended by chapter 580 of the Acts of 1978 is hereby amended by
3 striking the last paragraph and inserting in place thereof the follow-
4 ing paragraph: —

5 Taxes on real estate shall be assessed, in the town where it lies to
6 the person who is the owner on January first and the person
7 appearing of record, in the records of the county, or of the district,
8 if such county is divided into districts, where the estate lies, as
9 owner on January first, even though deceased, shall be held to be
10 the true owner thereof; provided, that whenever the commissioner
11 deems it proper he may, in writing, authorize the assessment of
12 taxes upon real estate to the person who is in possession thereof on
13 January first, and such person shall thereupon be held to be the
14 true owner thereof for the purposes of this section; and provided,
15 further that whenever the commissioner deems it proper he may, in
16 writing, authorize the assessment of taxes upon any present inter-
17 est in real estate to be the owner of such interest on January first,
18 and taxes on such interest may thereupon be assessed to such
19 person; and provided, further, that in cluster developments or
20 planned unit developments, as defined in section nine of chapter
21 forty A, the assessment of taxes on the commonland, so called, the

22 beneficial interest in which is owned by the owners of lots or
23 residential units within the plot, may be included as an additional
24 assessment to each individual lot owner in the cluster if authorized
25 in writing by the commissioner and in such manner as prescribed
26 by him. Real estate held by a religious society as a ministerial fund
27 shall be assessed to its treasurer in the town where the land lies.
28 Buildings erected on land leased by the commonwealth under
29 section twenty-six of chapter seventy-five shall be assessed to the
30 lessees, or their assignees, at the value of said buildings. Except as
31 provided in the three following sections, mortgagors of real estate
32 shall for the purposes of taxation be deemed the owners until the
33 mortgagee takes possession, after which the mortgagee shall be
34 deemed the owner.

1 SECTION 30. Chapter 59A is hereby amended by inserting
2 after section 34 the following section: —

3 *Section 34A.* Assessors shall send notice of the request for
4 such appointment and of the time appointed therefor, by mail,
5 to every person interested in said real estate whose address is
6 known to them.

1 SECTION 31. Section 35 of chapter 59A, as most recently
2 amended by chapter 580 of the Acts of 1978 is hereby amended by
3 striking the first sentence and inserting in place thereof the follow-
4 ing sentence: —

5 A person aggrieved by any action of the assessors in making such
6 apportionment may within seven days thereafter appeal in like
7 manner as in a case of an over assessment, and the decision upon
8 such appeal shall be final.

1 SECTION 32. Section 3A of chapter 60, as most recently
2 amended by section 39 of chapter 580 of the Acts of 1978, is hereby
3 amended by inserting after the first sentence, the following
4 sentence: —

5 The commissioner may require with respect to any city or town,
6 that the tax bill or notice include such information as he may deter-
7 mine to be necessary to notify taxpayers of changes in the assessed
8 valuation of the property.

1 SECTION 33. Section 3A of chapter 60, as most recently
2 amended by section 39 of chapter 580 of the Acts of 1978, is hereby
3 amended by striking the last sentence and inserting in place the-
4 reof, the following sentence: —

5 In addition, every bill or notice for a tax upon real estate shall, by
6 street and number, or if no street number has been assigned, by lot
7 number or by name of estate or otherwise, describe in a manner
8 sufficient to identify it each parcel of real estate for each such parcel
9 the fair cash valuation of the land; the fair cash valuation of the
10 buildings and other improvements erected there on or affixed
11 thereto; the classification of the parcel; type and amount of exemp-
12 tion of such parcel, if applicable; and the total taxable valuation of
13 the parcel; provided, however, that if there are three or more
14 buildings or structures on any such parcel, a bill or notice for a tax
15 on such parcel shall also state, or be accompanied by a paper
16 stating, the assessed valuation of each building or structure on such
17 parcel.