

HOUSE No. 2111

By Mr. Pokaski of Boston, petition of James V. Young and Daniel F. Pokaski that provision be made for the assessment of taxes as of July first of each year. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE ASSESSMENT OF TAXES AS OF 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 SECTION 1. The first sentence of Section 7A of chapter 59 of
2 the General Laws, as most recently amended by Section 19 of
3 chapter 766 of the acts of 1971, is hereby further amended by
4 striking out, in line 3, the words "January first" and substituting
5 therefor the words: — July first.

1 SECTION 2. The aforesaid section 59 is hereby amended by
2 striking out the third sentence, as inserted by section 76 of chapter
3 514 of the acts of 1978, and substituting therefor the following
4 sentence: —

5 Whenever a city or town in which such land is located shall have
6 made a general revaluation of all its real property for the purposes
7 of taxation, the valuation of such land for the purpose of payments
8 authorized by this section shall be determined by the commissioner
9 of revenue as of July first, between July first and December thir-
10 tieth, in the year nineteen hundred and eighty and in every fifth
11 year thereafter, so that the payment with respect to such land shall
12 remain substantially the same as that made prior to such
13 revaluation.

1 SECTION 3. The first sentence of section 8 of chapter 59 of the
2 General Laws, as most recently amended by chapter 119 of the
3 acts of 1935, is hereby amended by striking out in line 3, the

4 words "January first" and substituting the words: — July first;
5 and by striking out in lines four and five the words "April first"
6 and substituting therefor the words: — October first.

1 SECTION 4. The first sentence of section 8A of chapter 59 of
2 the General Laws, as most recently amended by section 7 of
3 chapter 925 of the acts of 1973, is hereby further amended by
4 striking out, in line 11, the words "March first" and substituting
5 therefor the words: — September first, and by striking out, in line
6 16, the words "January first", and substituting therefor the
7 words: — July first.

1 SECTION 5. The first sentence of section 11 of chapter 59 of
2 the General Laws, as most recently amended by chapter 422 of the
3 acts of 1977, is hereby further amended by striking out in lines 2, 5,
4 8, and 13, the words "January first" and substituting therefor the
5 words: — July first.

1 SECTION 6. The aforesaid section 11 is hereby further amend-
2 ed by striking out, in line 4 of paragraph 2, the words "January
3 first" and substituting therefor the words: — July first.

1 SECTION 7. The aforesaid section 11 is hereby further amend-
2 ed by striking out, in the last sentence of paragraph 4, as inserted by
3 chapter 62 of the acts of 1978, the words "January first" and
4 substituting therefor the words: — July first.

1 SECTION 8. The first sentence of section 18 of chapter 59 of
2 the General Laws is hereby amended by striking out, in line 3, the
3 words "January first", and substituting therefor the words: — July
4 first.

1 SECTION 9. Clause the second of the aforesaid section 18 is
2 hereby amended by striking out, in the last line, the words "Janu-
3 ary first" and substituting therefor the words: — July first.

1 SECTION 10. Section 19 of chapter 59 of the General Laws, as
2 most recently amended by chapter 143 of the acts of 1945, is hereby
3 further amended by striking out, in the last line, the words “Janu-
4 ary first” and substituting therefor the words: — July first.

1 SECTION 11. Section 21 of chapter 59 of the General Laws, as
2 most recently amended by section 19 of chapter 766 of the acts of
3 1971, is hereby further amended by striking out in the last sentence
4 the words “January first” and substituting therefor the words: —
5 July first.

