

By Mr. Weinberg of Boston, petition of Norman S. Weinberg that the tax on real estate be assessed on July first of each year. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT THE TAX ASSESSMENT ON REAL ESTATE SHALL BE ON JULY FIRST OF EACH YEAR.

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, as most recently amended by chapter 422 of the acts
3 of 1977, and inserting in place thereof the following 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 the
6 person appearing of record, in the records of the county, or of the
7 district, if such county is divided into districts, where the estate lies,
8 as owner on January first, even though deceased, shall be held to be
9 the true owner thereof; provided, that whenever the commissioner
10 deems it proper he may, in writing, authorize the assessment of
11 taxes upon real estate to the person who is in possession thereof on
12 July first, and such person shall thereupon be held to be the true
13 owner thereof for the purposes of this section; and provided,
14 further, that whenever the commissioner deems it proper he may,
15 in writing, authorize the assessment of taxes upon any present
16 interest in real estate to the owner of such interest on July first, and
17 taxes on such interest may thereupon be assessed to such person;
18 and provided, further, that in cluster developments or planned unit
19 developments, as defined in section nine of chapter forty A, the
20 assessment of taxes on the commonland, so called, the beneficial
21 interest in which is owned by the owners of lots or residential units
22 within the plot, may be included as an additional assessment to
23 each individual lot owner in the cluster if authorized in writing by
24 the commissioner and in such manner as prescribed by him. Real

25 estate held by a religious society as a ministerial fund shall be
26 assessed to its treasurer in the town where the land lies. Buildings
27 erected on land leased by the commonwealth under section twenty-
28 six of chapter seventy-five shall be assessed to the lessees, or their
29 assignees, at the value of said buildings. Except as provided in the
30 three following sections, mortgagors of real estate shall for the
31 purpose of taxation be deemed the owners until the mortgagee
32 takes possession, after which the mortgagee shall be deemed the
33 owner.

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

44 Whenever the commissioner deems it proper he may, in writing,
45 authorize the assessment of taxes upon real property to persons
46 unknown, provided that the assessors certify to the commissioner
47 that they cannot by reasonable diligence ascertain the name of the
48 person appearing of record.

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