

By Mr. Honan of Boston, petition of John E. McDonough and Kevin G. Honan for legislation to regulate assessments under the administrative tax laws. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Ninety-Two.

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AN ACT RELATIVE TO ASSESSMENT ADMINISTRATION.

*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 third paragraph of section 24B of Chapter 36  
2 of the General Laws, as appearing in the 1988 Official Edition,  
3 is hereby amended by deleting after the word "determined" in  
4 line 20 the remainder of the sentence and inserting in its place the  
5 following: — "by the board of assessors of the city or town in  
6 which the town lies to be necessary for the purpose of executing  
7 the duties required by sections eleven and thirty-eight of  
8 chapter fifty-nine".

1 SECTION 2. Said third paragraph of section 24B is hereby  
2 further amended by deleting the second and third sentence and  
3 inserting the following: — "The information shall be collected on  
4 a form approved by the board of assessors and each completed  
5 form shall be forwarded by said register to the board of assessors  
6 of the city or town in which the property lies."

1 SECTION 3. Section 8 of Chapter 58 of the General Laws is  
2 hereby amended by striking the present section and inserting the  
3 following: —

4 Whenever it appears to the commissioner that at the end of two  
5 years from the commitment of any warrant to a collector any taxes  
6 upon such warrant remain uncollected, or if collected warrants  
7 have not been turned over to the town treasurer, the commissioner

8 shall within three months bring the matter to the attention of the  
9 attorney general, who may bring or cause to be brought an action  
10 of contract in the name of the town against the collector and upon  
11 his bond, in the superior court for the county where the town lies.  
12 Any amount recovered under this section shall be paid into the  
13 treasury of the town in whose name the action is prosecuted; but  
14 all reasonable expenses incurred by the attorney general in such  
15 action shall be borne by the town, and may be recovered from  
16 it by the commonwealth.

17 If, at any time after any tax, assessment, rate or other charge  
18 pursuant to Chapter fifty-nine, sixty, sixty A, sixty B, sixty-one,  
19 sixty-one A, and sixty-one B has been committed to a collector  
20 such tax, assessment, rate or charge, or any interest thereon or  
21 costs relative thereto, remains unpaid and a majority of the board  
22 of assessors is of the opinion that such tax, assessment, rate,  
23 charge, cost, or interest should be abated, said board or officer  
24 may, in writing, abate any part of the whole of such tax,  
25 assessment, rate, charge, cost, or interest, whether or not the same  
26 is secured by a tax title held by the town. Any abatement  
27 authorized under this section shall be entered in the record of  
28 abatements citing this section as the cause for the abatement.  
29 Written notice of such abatement shall forthwith be given to the  
30 collector and to the commissioner of revenue.

31 If, at any time after any tax, assessment, rate, or other charge  
32 has been committed to a collector pursuant to any chapter of the  
33 General Laws not specified in the previous paragraph, such tax,  
34 assessment, rate or charge or any interest thereon or costs relative  
35 thereto, remain unpaid and the commissioner of revenue is of the  
36 opinion that such tax, assessment, rate, charge, costs or interests  
37 should be abated, he may in writing authorize the assessors or  
38 the board or officer assessing such tax, assessment, rate or charge  
39 to abate any part or the whole of such tax, assessment, rate,  
40 charge, costs or interest, whether or not the same is secured by  
41 a tax title held by the town. The assessors or the board or officer  
42 aforesaid may thereupon make the abatement authorized and  
43 enter the same in their or his record of abatements, making  
44 reference in said record to such authorization as the cause or  
45 reason for the abatement. If there is more than one such tax,

46 assessment, rate, or charge, the abatement may be authorized and  
47 made either by items or by a sum total, stated in such written  
48 authorization. Whenever authority to abate is granted under this  
49 section, the commissioner shall forthwith give written notice of  
50 the grant of such authority to the collector, and, if the tax,  
51 assessment, rate, charge, costs or interest involved is secured by  
52 a tax title held by the town, also to the treasurer.

1 SECTION 4. Section 38 of Chapter fifty-nine is hereby  
2 amended by adding the following paragraph: —

3 “Upon certification by the commissioner that assessed values  
4 represent the full and fair cash valuation for each class of property,  
5 pursuant to Section 1A of Chapter 58, no action shall be  
6 maintained to enjoin the assessment or collection by a city or town  
7 or any of its officers, agents, or employees of any tax assessed  
8 pursuant to chapter fifty-nine.”

1 SECTION 5. Section 38D of Chapter fifty-nine is hereby  
2 amended by striking the first paragraph, and inserting the  
3 following: — “A board of assessors may request the owner or  
4 lessee of any real property to make a written return under oath  
5 within sixty days containing such information as may be  
6 reasonably required by it to determine the actual fair cash  
7 valuation and assessment of such property.”

1 SECTION 6. Section 38F of Chapter fifty-nine is hereby  
2 amended by adding the following paragraph: —

3 “If an owner or lessee of personal property fails to submit such  
4 information within the time and in the form prescribed, in  
5 addition to any other penalties, there shall be added to the  
6 personal property tax levied upon the property in question for  
7 the next ensuing tax year the amount of fifty dollars; provided,  
8 however, that the board of assessors informed said owner or lessee  
9 failure to so submit such information would result in said  
10 penalty.”

1 SECTION 7. Section 59 of Chapter 59 of the General Laws  
2 is hereby amended by striking, in line 13 of the Official Edition,

3 the words: — “seventy-five or” and inserting: seventy-five,  
4 seventy-five B, or.

1 SECTION 8. Chapter fifty-nine of the General Laws is hereby  
2 amended by adding the following: —

3 Section 75A. If a board of assessors determines that any tax  
4 pursuant to this chapter has been assessed at an excessive amount  
5 because of clerical error, the board may, in its discretion, correct  
6 such an error at any time, adjust the assessment accordingly and  
7 refund the erroneous payment without application of the  
8 taxpayer.

1 SECTION 9. Said Chapter 59 of the General Laws is hereby  
2 further amended by inserting the following: —

3 Section 75B. If the board of assessors determines, from the  
4 verification of an application, return, or otherwise, that less than  
5 the full amount of a tax due under this chapter has been assessed,  
6 or is not deemed to be assessed, the board may, at any time within  
7 three years after the year for which the tax was due, application  
8 or return was filed, or the date when such application or return  
9 was required to be filed, whichever occurs later, assess the same  
10 with interest as provided in section fifty-seven, first giving notice  
11 of its intention to the person to be assessed. Such person or his  
12 representative may confer with the board as to the proposed  
13 assessment within thirty days after the date of notification. After  
14 expiration of thirty days from the date of such notification, the  
15 board shall assess the amount of tax remaining due the city or  
16 town, or any portion thereof which has not theretofore been  
17 assessed.

18 Failure to receive the notice provided for by this paragraph shall  
19 not affect the validity of the tax. In the case of a false or fraudulent  
20 application or return filed with the intent to evade a tax, the board  
21 may make an assessment at any time within six years after the  
22 application or return was filed, without giving notice of its  
23 intention to assess, determining the tax due according to its best  
24 information and belief.

25 A record of all notices of revised assessments pursuant to this  
26 section shall be filed each year with the Commissioner of Revenue  
27 no later than sixty days after the conclusion of the fiscal year.

28 Such additional assessment shall not render the tax of the city  
29 or town invalid though its amount, in consequence thereof, shall  
30 exceed the amount authorized by law to be raised.

31 A person aggrieved by a tax assessed under this section may  
32 apply for an abatement, at any time within three months after the  
33 bill is first sent to the person, in the manner provided in  
34 section fifty-nine.

1 SECTION 10. Section 59 of the General Laws is hereby  
2 amended by adding the following section: —

3 Section 90A. If, upon audit, the board of assessors determines  
4 that a person has filed an application for abatement or exemption  
5 pursuant to this Chapter or Chapter 58 and such application or  
6 supporting information is incorrect, false or fraudulent and was  
7 filed in a willful attempt to evade proper taxation, the board of  
8 assessors shall determine the tax due to the best of their infor-  
9 mation and belief, and may assess the same at not more than  
10 double the amount determined which amount shall be assessed  
11 in the year of the audit and shall be in addition to all other  
12 penalties provided by law. Said determination and assessment  
13 shall be made no later than three years after the date of the appli-  
14 cation by such person. Such tax and any additional amount shall  
15 be collected in the manner provided in Chapter 60.

1 SECTION 11. Chapter 59 is further amended by adding the  
2 following section: —

3 Section 91A. In determining the net income and assets of an  
4 applicant or determining eligibility for any exemption or  
5 abatement pursuant to Chapter 58 or 59 information provided by  
6 such applicant shall be given under the pains and penalties of  
7 perjury and shall be subject to verification by the board of  
8 assessors.

1 SECTION 12. Chapter 59 of the General Laws is further  
2 amended by adding the following section: —

3 Section 95. The Commissioner of Revenue, subject to the  
4 provisions of Chapter 62C, shall assist boards of assessors in the  
5 verification, audit, or other activity to determine eligibility or  
6 proper tax liability on any application or return filed with the  
7 board of assessors pursuant to Chapter fifty-nine.





