

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to provide that real estate taxes shall be assessed to the owners of record as of July first in any year. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT REAL ESTATE TAXES SHALL BE ASSESSED TO THE OWNER OF RECORD AS OF JULY FIRST IN ANY 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 section 1 of chapter
3 719 of the acts of 1972, and inserting in place thereof the
4 following section:—

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

23 chapter seventy-five shall be assessed to the lessees, or their
24 assignees, at the value of said buildings. Except as provided in
25 the three following sections, mortgagors of real estate shall for
26 the purpose of taxation be deemed the owners until the
27 mortgagee takes possession, after which the mortgagee shall be
28 deemed the owner.

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

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