

HOUSE No. 5804

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 15, 1975.

The committee on Taxation, to whom were referred the petition (accompanied by bill, Senate, No. 1420) of Robert E. McCarthy and another for legislation to change the assessment date on municipalities; the petition (accompanied by bill, Senate, No. 1482) of Arthur H. Tobin for legislation to change the date of assessment of real and personal property; the petition (accompanied by bill, House, No. 707) of Donat J. Laplante for legislation to change the date of assessment of real property taxes from January first to June first; the petition (accompanied by bill, House, No. 709) of Maurice E. Ronayne, Jr., for legislation to change the date of assessment of real property taxes from January first to July first; the petition (accompanied by bill, House, No. 4882) of Daniel J. Henderson for legislation to change the date of assessment of local property from January first to July first; the petition (accompanied by bill, House, No. 4888) of Peter H. Lappin that assessors of cities and towns be required to assess buildings under construction on April first instead of January first; the petition (accompanied by bill, House, No. 4892) 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; and the petition (accompanied by bill, House, No. 5086) of Donat J. Laplante for legislation to change the dates for assessment and abatement of taxes, report recommending that the accompanying order (House, No. 5804) ought to be adopted.

For the committee,

VINCENT J. PIRO.

The Commonwealth of Massachusetts

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

1 *Ordered*, That the Committee on Taxation be authorized to sit
2 during the current session and during the recess of the general
3 court for the purpose of making an investigation and study of the
4 subject matter of the current senate documents numbered 1420,
5 to change the assessment date of municipalities; and 1482, to
6 change the date of assessment of real and personal property; and
7 current house documents numbered 707, to change the date of
8 assessment of real property taxes from January first to June first;
9 709, to change the date of assessment of real property taxes from
10 January first to July first; 4882, to change the date of assessment
11 of local property from January first to July first; 4888 to require
12 assessors of cities and towns to assess buildings which are under
13 construction on April first instead of January first; 4892, to
14 provide that real estate taxes shall be assessed to the owner of
15 record as of July first in any year; and 5086, altering the dates for
16 assessment and abatement of taxes.

17 Said committee may file reports from time to time, but shall file
18 its final report together with drafts of legislation necessary to
19 carry its recommendations, if any, into effect with the clerk of the
20 house of representatives on or before the last Wednesday of
21 January, nineteen hundred and seventy-six.