

By Mr. Moore of Uxbridge, petition of Gerald M. Cohen and Richard T. Moore for legislation to further regulate the method of measuring damages in abatement cases. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Three.

AN ACT FURTHER REGULATING THE METHOD OF MEASURING DAMAGES IN ABATEMENT CASES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapte 58A of the General Laws is hereby amended by striking
2 out section 14, as most recently amended by section 9 of chapter
3 261 of the acts of 1980, and inserting in place thereof the following
4 section: —

5 *Section 14.* (A) In cases where the appellate tax board finds
6 that a taxpayer owning property which is used for residential
7 purposes which is not occupied, in whole or in part, as the principal
8 place of residence the owner thereof is being assessed disproport-
9 ionately with respect to other residential properties within the
10 same city or town and such city or town has not been certified for
11 classification by the commissioner under the provisions of section
12 two A of chapter fifty-nine the board shall compute the measure of
13 damages in the following manner: —

14 (1) by determining the percentage which the average of all actual
15 assessments of property designated residential by the commis-
16 sioner bears to the full value of all property so designated
17 residential.

18 (2) by applying the percentage as computed in accordance with
19 clause (1) to the fair cash value of the property for which the
20 abatement is sought.

21 (3) by applying the tax rate for the year in which the tax was
22 assessed to the assessed value as determined in accordance with
23 clause two (2) and thereby determine the taxes which should have
24 been paid: —

25 (4) by subtracting the amount of taxes which should have been
26 paid from those actually paid or assessed.

27 (B) In cases where the appellate tax board finds that a taxpayer
28 owning property which is used for residential purposes and is
29 occupied, in whole or in part, as the principal place of residence by
30 the owner thereof is being assessed disproportionately with respect to
31 other residential properties within the same city or town and such
32 city or town has not been certified for classification by the commis-
33 sioner under the provisions of section two A of chapter fifty-nine
34 the board shall compute the measure of damages in the following
35 manner: —

36 (1) by determining the percentage which the average of all actual
37 assessments of property designated residential-one by the commis-
38 sioner bears to the full value of all property so designated
39 residential-one.

40 (2) by applying the percentage as computed in accordance with
41 clause (1) to the fair cash value of the property for which the
42 abatement is sought.

43 (3) by applying the tax rate for the year in which the tax was
44 assessed to the assessed value as determined in accordance with
45 clause (2) and thereby determine the taxes which should have been
46 paid.

47 (4) by subtracting the amount of taxes which should have been
48 paid from those actually paid or assessed.

49 (C) In cases where the appellate tax board finds that a taxpayer
50 owning property used for other than residential purposes is being
51 assessed disproportionately with respect to other properties within
52 the same city or town and such city or town has not been certified
53 for classification by the commissioner under the provisions of
54 section two A of chapter fifty-nine the board shall compute the
55 measure of damages in the following manner: —

56 (1) by computing an equalized tax rate by dividing the total
57 taxes as assessed for that city or town for the year for which the
58 finding was made by the fair cash value of the city or town, which in
59 no event shall be higher than the equalized value as finally reported
60 to the general court by the state tax commission pursuant to
61 section ten C of chapter fifty-eight for that city or town in the year
62 next preceding the year for which the funding was made.

63 (2) by applying the rate as computed in accordance with clause

64 (1) to the fair cash value of the property and thereby determine the
65 taxes which should have been paid.

66 (3) by subtracting the amount of taxes which should have been
67 paid from those actually paid or assessed.

68 (D) In cases where the appellate tax board finds that a taxpayer
69 owning property within a city or town that has been certified for
70 classification by the commissioner under the provisions of section
71 two A of chapter fifty-nine and has implemented such classifica-
72 tion system is being assessed disproportionately with respect to
73 other properties within the same class, the measure of damages
74 shall be computed on the basis of the tax rate of that class as
75 follows: —

76 (1) by computing an equalized tax rate of the class by dividing
77 the total taxes as assessed for that class for the year for which the
78 finding was made by the fair cash value of that class, which shall in
79 no event be higher than the value used for that class in computing
80 equalized value as finally reported to the general court pursuant to
81 section ten C of chapter fifty-eight for that city or town in the year
82 next preceding the year for which the finding was made.

83 (2) by applying the rate as computed in accordance with clause
84 (1) to the fair cash value of the property and thereby determine the
85 taxes which should have been paid.

86 (3) by subtracting the amount of taxes which should have been
87 paid from those actually paid or assessed.

