

By Mr. Fresolo of Worcester, petition of John P. Fresolo and another relative to the time for filing tax abatement applications. Taxation.

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The Commonwealth of Massachusetts

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In the Year Two Thousand and One.

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AN ACT RELATIVE TO AUTHORIZED ABATEMENT APPLICATIONS.

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

- 1 Amend Chapter 59, section 59 by adding the following new
- 2 paragraph:—
- 3 Persons claiming to represent taxpayers, tenants, or mortgage
- 4 holders as defined under this section, must file an original autho-
- 5 rization letter from the taxpayer, as defined, with the Board of
- 6 Assessors either at the same time as an overvalue application is
- 7 submitted, or prior to the deadline for filing such applications.
- 8 The failure to timely submit such authorization letter shall bar
- 9 action on the overvalue application by the Board of Assessors.
- 10 Further, such applications shall have no standing at the Appellate
- 11 Tax Board or at the County Commissioners.

