

By Mr. Honan of Boston, petition of Kevin G. Honan relative to assessing under certain tax administrative provisions of the Commonwealth. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO ASSESSING 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. Section 8 of Chapter 58 of the General Laws, as  
2 appearing in the 1990 Official Edition, is hereby amended by  
3 inserting after the first paragraph, the following: —

4 Notwithstanding the above, if, at any time after tax, assessment,  
5 rate or other charge pursuant to Chapter fifty-nine, sixty, sixty A,  
6 sixty B, sixty-one, sixty-one A, and sixty-one B has been  
7 committed to a collector such tax, assessment, rate or charge,  
8 or any interest thereon or costs relative thereto, remains unpaid  
9 and a majority of the board of assessors is of the opinion that  
10 such tax, assessment, rate, charge, cost, or interest should be  
11 abated, said board or officer may, in writing, abate any part of  
12 the whole of such tax, assessment, rate, charge, cost, or interest,  
13 whether or not the same is secured by a tax title held by the town.  
14 Any abatement authorized under this section shall be entered in  
15 the record of abatements citing this section as the cause for the  
16 abatement. Written notice of such abatement shall forthwith be  
17 given to the collector and to the commissioner of revenue.

1 SECTION 2. Section 38 of Chapter fifty-nine of the General  
2 Laws, as appearing in the 1990 Official Edition, is hereby amended  
3 by adding the following paragraph: — “Upon certification by the  
4 commissioner that assessed values represent the full and fair cash  
5 valuation for each class of property, pursuant to Section 1A of  
6 Chapter 58, no action shall be maintained to enjoin the assessment

7 or collection by a city or town or any of its officers, agents, or  
8 employees of any tax assessed pursuant to chapter fifty-nine.”

1 SECTION 3. 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 lessees 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 4. Section 38F of Chapter fifty-nine is hereby  
2 amended by adding the following paragraph: — “If an owner or  
3 lessee of personal property fails to submit such information within  
4 the time and in the form prescribed, in addition to any other  
5 penalties, there shall be added to the personal property tax levied  
6 upon the property in question for the next ensuing tax year the  
7 amount of fifty dollars; provided, however, that the board of  
8 assessors informed said owner or lessee failure to so submit such  
9 information would result in said penalty.”

1 SECTION 5. 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, seventy-  
4 five B, or.

1 SECTION 6. 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 7. 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 had not therefore 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 sent to the person, in the manner provided in section fifty-  
34 nine.

1 SECTION 8. 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 property taxation, the board  
8 of assessors shall determine the tax due to the best of their

9 information 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  
14 application by such person. Such tax and any additional amount  
15 shall be collected in the manner provided in Chapter 60.

1 SECTION 9. 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 10. 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.