

By Mr. Honan of Boston, petition of Kevin G. Honan relative to applications for abatement under the property tax laws. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT RELATIVE TO APPLICATIONS FOR ABATEMENT.

*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. Chapter 59 of the General Laws, as appearing in  
2 the 1990 Official Edition, is hereby amended by adding the  
3 following: —

4 Section 52D. If any return, application for abatement,  
5 statement or other document required to be filed with the assessors  
6 pursuant to sections 29, 38D, 38F, 59, and 61A of Chapter 59  
7 within a prescribed period on or before a prescribed date is, after  
8 such period or date, delivered by United States mail to the office  
9 with which such return application, statement or other document  
10 is required to be filed, the date of the United States postmark  
11 affixed on the envelope or other appropriate wrapper in which  
12 such return, application, statement or other document is mailed  
13 shall be deemed to be the date of delivery. This provision shall  
14 apply only if the postmark date falls within the prescribed period  
15 on or before the prescribed date for the filing, including any  
16 extension granted for such filing, of the return, application,  
17 statement or other document and the return, application,  
18 statement or other document was, within the time prescribed,  
19 deposited in the mail in the United States in an envelope or other  
20 appropriate wrapper, first class postage prepaid, properly  
21 addressed to the office with which the return, application,  
22 statement or other document is required to be filed.

1 SECTION 2. Chapter 59 of the General Laws, as appearing  
2 with 1990 Official Edition, is hereby amended by adding the  
3 following: —

4 Section 59A. The party seeking an abatement shall, at the time  
5 of filing the form, pay to the assessors an entry fee of ten dollars  
6 if the property is classified as class one or two, and thirty dollars  
7 if the property is classified as class three or four; provided,  
8 however, if an abatement is subsequently granted by the assessors,  
9 or an appeal of a decision of the assessors is successful, the entry  
10 fee shall be refunded; and provided further, the provisions of this  
11 section shall be effective in a city or town upon local acceptance.

1 SECTION 3. Section 63 of chapter 59, as appearing in the 1990  
2 official edition, is hereby amended by striking the words  
3 “following the filing thereof” in line 4, and inserting the following:  
4 “following the last day for filing, as defined in section fifty-nine”.

1 SECTION 4. Section 64 of chapter 59, as appearing in the 1990  
2 official edition, is hereby amended by striking the words “from  
3 the date of filing of such application” in line 33, and inserting the  
4 following: — “following the last day for filing such application,  
5 as defined in section fifty-nine”.