

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

John P. Fresolo

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing for the abatement of certain taxes on property damaged by sewerage caused by the floods of October 15, 2005.

PETITION OF:

NAME:

John P. Fresolo

DISTRICT/ADDRESS:

16th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2904 OF 2007-2008.]

The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine
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AN ACT PROVIDING FOR THE ABATEMENT OF CERTAIN TAXES ON PROPERTY DAMAGED BY SEWERAGE CAUSED BY THE FLOODS OF OCTOBER 15, 2005.

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. As the result of the severe rainstorm of October 15, 2005, causing sewerage backups in areas
2 of the City of Worcester, the board of assessors in the City of Worcester, may, on application for abatement in
3 respect to the tax on real estate and personal property for the year 2005 and 2006, filed in compliance with the
4 provision of Section 59 of Chapter 59 of the General Laws, grant an abatement of such tax, or that portion thereof
5 which relates to the assessment of land and buildings or on personal property thereon which, in the opinion of the
6 assessors, will provide an equitable adjustment for losses to such land and buildings or on personal property arising
7 out of repairs required or damages sustained from sewerage backups as a result of October 15, 2005 storm; or the
8 assessors may request the Commissioner of the Department of Revenue under the provisions of Section 8 of Chapter
9 58 of the General laws to give authority to abate in whole or in part that portion of the tax on property wholly or
10 partially destroyed which relates to the tax on such real estate and buildings or on personal property thereon, and
11 which tax may be or has been levied against those who were the owners of record of property on January 1, 2005, or
12 subsequent owners who have assumed a part of the tax, as in their opinion provides and equitable adjustment.
13 Notwithstanding any other provisions of law, the application for abatement under this act shall be filed before
14 October 1, 2007.

15 SECTION 2. In the event the board of assessors grants abatements under the authority of section one of this act in
16 respect to applications for abatement filed under the provisions of Section 59 of Chapter 59 of the General Laws, or
17 is authorized to make abatements of the taxes levied in accordance with the provisions of Section 8 of Chapter 58 of
18 the General Laws, the Commonwealth shall, with the approval of the Commissioner of the Department of Revenue,
19 reimburse the City of Worcester for abatements provided in this act from funds appropriated therefor.

20 SECTION 3. Abatements granted under the authority of this act shall not become effective unless the
21 Commonwealth shall have made an appropriation of funds specific for this purpose and sufficient to reimburse the
22 city of Worcester for the full amount of all such abatements.\