

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Karyn E. Polito

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 an expedited procedure relative to the abatement of certain taxes.

PETITION OF:

NAME:

Karyn E. Polito

DISTRICT/ADDRESS:

11th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2848 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR AN EXPEDITED PROCEDURE RELATIVE TO THE ABATEMENT OF
CERTAIN TAXES.

*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 appearing in the 2004 Official Edition, is
2 hereby amended by striking the second and third paragraphs and inserting in place thereof the following paragraph:-
3
4 The commissioner shall make, and from time to time revise, such rules and regulations necessary for establishing an
5 expedited procedure for granting authority to abate taxes, assessments, rates, charges, costs or interest under this
6 section in such cases as he determines are in the public interest and shall from time to time for such periods as he
7 deems appropriate authorize the assessors or the board or officer assessing such tax, assessment, rate or charge, to
8 grant such abatements. No such abatement authorized by such procedures shall be granted unless the assessors or
9 board or officer shall certify, in writing, under pains and penalties of perjury that such procedures have been
10 followed; and provided further that the commissioner shall require such yearly reports and audits of such abatements
11 by assessors or boards or officers as he deems necessary to ensure that any authority granted under this paragraph
12 has been properly exercised, and shall withdraw any such grant of authority to any particular assessors, board or
13 officer upon his written determination that the authority has been improperly exercised. The commissioner may
14 make, and from time to time revise, such reasonable rules and regulations as he deems necessary to carry out the
provisions of this paragraph.