

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mr. Downing

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 relative to the enforcement of decisions by the appellate tax board.

PETITION OF:

NAME:

Mr. Downing

DISTRICT/ADDRESS:

Berkshire, Hampshire and Franklin

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S02216 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE ENFORCEMENT OF DECISIONS BY THE APPELLATE TAX BOARD.

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 58A of the General Laws, as appearing in the 2004 official edition, is hereby
2 amended at the end thereof by adding the following section: -
3 “Section 15. A decision of the board that finds an assessment of a municipality by a local
4 assessor to be inaccurate, incorrect, or in error shall be reported to the division of local services
5 within the department of revenue, for the purpose of enforcement against the municipality
6 that issued the assessment. Said division shall enforce the board’s decision to ensure
7 compliance by the municipality and ensure that the ruling of the board is complied with. The
8 division shall make every effort to enforce the decision in a timely manner. The division shall
9 promulgate rules and regulations for the purpose of implementing this section which shall
10 include, but is not limited to, restitution for the appellant, fines and penalties against the

- 11 municipality, timeframe for compliance, a changing of the written and electronic record of the
- 12 assessment and any other powers necessary.”