



The Commonwealth of Massachusetts

AN ACT AN ACT RELATIVE TO AN INCREASE IN THE EXEMPTION FOR RESIDENTIAL REAL PROPERTY IN THE CITY OF SOMERVILLE FROM 30 PER CENT TO 35 PER CENT

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows :

SECTION 1. Notwithstanding the provisions of chapter 257 of the acts of 2000; section 5C of chapter 59 of the General Laws or any other general or special law to the contrary, with respect to each parcel of real property classified as Class One, residential, in the city of Somerville as certified by the commissioner of revenue to be assessing all local property at its full and fair cash valuation, and at the option of the mayor, with approval of the board of aldermen, there shall be an exemption equal to not more than 35 per cent of the average assessed value of all Class One, residential, parcels within the city of Somerville; provided, however, that such an exemption shall be applied only to the principal residence of the taxpayer as used by the taxpayer for income tax purposes. This exemption shall be in addition to any exemptions allowable under section 5 of chapter 59 of the General Laws; provided, however that in no instance shall the taxable valuation of such property, after all applicable exemptions, be reduced to below 10 per cent of its full fair cash valuation, except through the applicability of section 8A of chapter 58 and clause Eighteenth of said section 5 of said chapter 59. Where, under the provisions of said section 5, the exemption is based upon

an amount of tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding sentence shall be computed by dividing the said amount of tax by the residential class tax rate of the city of Somerville and multiplying the result by \$1,000. For the purposes of this paragraph, "parcel" shall mean a unit of real property as defined by the assessors in accordance with the deed for such property and shall include a condominium unit.

SECTION 2. A taxpayer aggrieved by the failure to receive such residential exemption may apply for such residential exemption to the assessors in writing on a form approved by the board of assessors within three months after the date on which the bill or notice of assessment was sent.

A timely application filed hereunder shall, for the purposes of this chapter, be treated as a timely filed application pursuant to section 59 of chapter 59 of the General Laws.

SECTION 3. This act shall be effective upon passage.