



Massachusetts Association of Assessing Officers Legislative Agenda 2019-20

The following bills will improve efficiency and fairness for taxpayers

AN ACT CLARIFYING PROPERTY TAX EXEMPTIONS FOR SOLAR AND WIND SYSTEMS

SD 1958 Sen. Michael Rodrigues

HD 1148 Rep. Jeff Roy HD 1365 Rep. John Barrett HD 3064 Rep. Chris Markey

The current state law on solar tax exemption is outdated and ambiguous. Technology has changed and the law hasn't kept up with it. This bill clarifies the property tax exemption for people who use the power on site, contiguous site or on contiguous real property owned or leased by the owner.

AN ACT RELATIVE TO THE FAIRNESS OF MARINE VESSEL REPORTING AND FISHERMEN EXEMPTIONS

HD 2829 Rep. Ann-Margaret Ferrante

This legislation modernizes and streamlines the boat excise collection system. The current excise collection process for boats is antiquated and labor intensive to implement. Consequently, many cities and towns do not issue boat excise tax bills, losing badly needed revenue for communities and creating unfairness to boat owners. The bill also creates a commercial fishermen exemption of the excise.

AN ACT PROVIDING FOR A MEANS TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION

HD2023 Rep. William Galvin

By local option, implements a standard senior citizen means tested property tax exemption based on the income tax Circuit Breaker Tax program.

AN ACT RELATIVE TO CHAPTER LAND APPLICATIONS

HD 3653 Rep. Carolyn Dykema

The legislation streamlines and clarifies the filing dates for landowners for Chapter Land applications. This bill would streamline and synch the dates for revaluation and recertification.

AN ACT RELATIVE TO THE ELECTRONIC FILING OF CERTAIN FORMS USED IN PROPERTY VALUATION

HD 1864 Rep. Edward Coppinger

Allows property owners to electronically file all forms relative to property assessment, abatements and other applications.

AN ACT RELATIVE TO CONDOMINIUMS

H. 1158 Rep. Joan Meschino

This bill ensures that communities do not lose the property tax revenue of large scale condominium projects during the construction phase. Currently, when a master deed to build a condominium project is filed, the value of the land is taken off the tax rolls. This costs communities needed revenue and forces other property owners to pick up that share of tax dollars formally paid by the land. This bill keeps that tax on the land on the tax rolls.

AN ACT RELATIVE TO ASSESSOR CERTIFICATES

HD 256 Rep. Tom Stanley

Professional development: Increases stipend for those assessors that attain higher level certifications and designations, upon local approval.

AN ACT TO ENSURE FAIRNESS THROUGH THE ECONOMIC DEVELOPMENT TAX INCREMENT FINANCING PROGRAM

SD 10 Sen. Brendan Crighton

Clarifies the Tax Increment Financing (TIF) program to ensure that the base value of the property remains consistent for purposes of handling a decrease in the value of the property.

AN ACT RELATIVE TO ENSURING FAIRNESS AND EQUITY IN THE ASSESSMENT OF THE VALUE OF PROPERTY

HS 2539 Rep. Gerard Cassidy

Codifies existing practice, similar to land surveyors, of the ability of an assessor to walk the property as part of a Department of Revenue cyclical requirements.

AN ACT RELATIVE TO INTEREST ON ABATED BILLS

HD1316 Rep. Paul Mark

Sets the interest rate paid by a community on Appellate Tax Board cases at 4%. The current 8% rate is out of line with today's banking standards.

AN ACT RELATIVE TO FINES ON CERTAIN COMMERCIAL AND REVENUE PROPERTY

HD 1319 Rep. William Driscoll

Creates uniformity in the penalties for commercial and revenue generating property that fail to provide communities with required information for assessment of said property.

AN ACT RELATIVE TO TAX EXEMPT PROPERTY

HD 774 Rep. Sean Garballey

This bill would allow the community to have the right of first refusal to purchase a tax-exempt property (at market value) which is being sold to a taxable entity.

For more information please contact MAAO Legislative Agent, Charlie Stefanini at cas@csconsultingllc.net

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