

# Massachusetts Association of Assessing Officers

## Legislative Agenda 2017-18 Session

### **SOLAR TAX EXEMPTION MODERNIZATION**

**Rep. Gailanne Cariddi**

**H. 1487**

The current state law on solar tax exemption is outdated and ambiguous.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, or in which the owner otherwise holds an interest (up to 125%) or have a PILOT agreement with their community; and excludes solar facilities from M.G.L. Chapter 38H which was intended for generation facilities and implemented when deregulation happened.

### **STREAMLINE CHAPTER LAND FILING DEADLINE DATES (for revaluation and recertification)**

**Rep. Carolyn Dykema**

**H 2569**

The legislation streamlines and clarifies the filing dates for landowners for Chapter land applications. Current laws regarding application deadlines during revaluation and recertification periods are inconsistent. This bill would streamline and synch the dates.

### **BOAT MODERNIZATION BILL/ AN ACT RELATIVE TO MARINE VESSELS**

**Sen Bruce Tarr**

**S. 1634**

**Rep. Ann-Margaret Ferrante**

**H 2592**

This legislation modernizes and streamlines the excise collection system. The current excise collection process for boats is outdated, archaic and cumbersome. The current statute is antiquated, difficult 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 an unfair advantage for boat owners in these communities and boat owners in communities where the boat excise tax bills are issued.

### **RIGHT of FIRST REFUSAL FOR TAX EXEMPT PROPERTY**

**Rep. Sean Garballey**

**H 2594**

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.

### **CONDOMINIUM PHASE-IN BILL**

**Rep. Stephen Kulik**

**H 1564**

This bill would enable assessors to assess the development rights of condominiums in phased condo developments. Currently, because there is no land assessment on condos, when the master deed is filed the value of the land goes away, even if the developer does not complete the phasing of the project. The redrafted version specifies that the un-built unit interests are subject to the property tax but not the common areas.

### **TIFF REFORM BILL**

**Rep. Brendan Crighton**

**H 1493**

An Act to Ensure Fairness Through the Economic Development Tax Increment Financing Program. Clarifying 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