

HOUSE No. 4216

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act increasing the exemption for residential property in the town of Provincetown.

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. Notwithstanding section 5C of chapter 59 of the General Laws or any other
2 general or special law to the contrary, with respect to each parcel of real property classified as
3 class one, residential, in the town of Provincetown as certified by the commissioner of revenue to
4 be assessing all local property at its full and fair cash valuation, and with the approval of the
5 board of selectmen, there shall be an exemption equal to not more than 20 per cent of the average
6 assessed value of all class one residential parcels within the town; provided, however, that the
7 exemption shall be applied only to (1) the principal residence of the taxpayer as used by the
8 taxpayer for income tax purposes or (2) a residential parcel occupied by a resident of the town of
9 Provincetown, other than the taxpayer, occupied on a year-round basis and used as his or her
10 principal residence for income tax purposes; provided that the town may adopt and amend
11 criteria to determine who qualifies as a resident under this act. This exemption shall be in
12 addition to any exemptions allowable under section 5 of said chapter 59; provided, however, that
13 the taxable valuation of the property, after all applicable exemptions, shall not be reduced to
14 below 10 per cent of its full and fair cash valuation, except through the applicability of section

15 8A of chapter 58 of the General Laws and clause eighteenth of said section 5 of said chapter 59.
16 Where, pursuant to said section 5 of said chapter 59, the exemption is based upon an amount of
17 tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding
18 sentence shall be computed by dividing the amount of tax by the residential class tax rate of the
19 city and multiplying the result by \$1,000. For the purposes of this paragraph, “parcel” shall mean
20 a unit of real property as defined by the board of assessors of the town in accordance with the
21 deed for the property and shall include a condominium unit.

22 SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption
23 authorized under this act may apply for the residential exemption to the board of assessors of the
24 town of Provincetown in writing on a form approved by the board within 3 months after the date
25 on which the bill or notice of assessment was sent. For the purposes of this act, a timely
26 application filed under this section shall be treated as a timely filed application pursuant to
27 section 59 of said chapter 59 of the General Laws.

28 SECTION 3. This act shall take effect as of July 1, 2016 and shall apply to taxes levied
29 for fiscal years beginning on or after July 1, 2016.