

SENATE No. 1936

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 adoption of the accompanying bill:

An Act relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|-----------------------|----------------------------------|------------------|
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> | |
| <i>Joan B. Lovely</i> | <i>Second Essex</i> | <i>4/13/2023</i> |

SENATE No. 1936

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1936) of Bruce E. Tarr for legislation relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1786 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands.

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 61A of the General Laws is hereby amended by striking out section
2 15, as appearing in the 2020 Official Edition, and inserting in place thereof the following
3 section:-

4 Section 15. (a) Except as provided for in this section, all buildings located on land which
5 is valued, assessed and taxed on the basis of its agricultural or horticultural uses in accordance
6 with the provisions of this chapter and all land occupied by a dwelling or regularly used for
7 family living shall be valued, assessed and taxed by the same standards, methods and procedures
8 as other taxable property.

9 (b) Structures and buildings essential to the operation of lands actively devoted to the
10 primary purpose of commercial agriculture, aquaculture, silviculture, horticulture, floriculture or
11 viticulture and actually used and occupied to carry out such operation as set forth in section 1A
12 of chapter 128, which are constructed or reconstructed subsequent to July 1, 2015 shall be
13 exempt from taxation under chapter 59 to the extent of any increase in value thereof by reason of
14 such construction or reconstruction for a period of 5 years.

15 The term “structures and buildings” shall include: (1) structures and buildings or portions
16 thereof used directly and exclusively in the raising and production for sale of agricultural and
17 horticultural commodities or necessary for the storage thereof, including structures and buildings
18 or portions thereof used for the processing of agricultural and horticultural commodities, or the
19 retail merchandising of such commodities produced or raised in the commonwealth; (2)
20 structures and buildings used to provide housing for regular and essential employees and their
21 immediate families who are primarily employed in connection with the operation of lands
22 actively devoted to agricultural and horticultural use, but not including structures and buildings
23 occupied as a residence by the applicant and his immediate family; (3) structures and buildings
24 used as indoor exercise arenas exclusively for training and exercising horses in connection with
25 the raising and production for sale of agricultural and horticultural commodities or in connection
26 with a commercial horse boarding operation; (4) structures and buildings used in the production
27 of maple syrup; (5) structures and buildings used in the production of honey and beeswax
28 including those structures and buildings used for the storage of bees. For purposes of this section,
29 the term “indoor exercise arenas” shall not include riding academies that solely provide equine
30 riding lessons or dude ranches.

31 As used in this section, the term “agricultural” shall include the activity of raising,
32 breeding and boarding of livestock, including commercial horse boarding operations.

33 (c) Such exemption from taxation shall be granted only upon an application by the owner
34 of the building or structure on a form prescribed by the commissioner. The applicant shall
35 furnish such information as such board of assessors shall require. Such application shall be filed
36 with the assessor of the municipality having the power to assess property for taxation on or
37 before the appropriate taxable status date of such municipality and within 1 year from the date of
38 completion of such construction or reconstruction.

39 If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this
40 section, he shall approve the application. Such structures or buildings shall be exempt from
41 taxation as herein provided.

42 (d) The assessed value of any exemption granted under this section shall be entered by
43 the assessor on the portion of the assessment roll provided for property exempt from taxation. An
44 exemption granted pursuant to this section shall continue only while the buildings and structures
45 are actually used and occupied as provided herein, but in no event for more than 10 years.

46 In the event that land or buildings or structures in agricultural or horticultural use are
47 converted to non-agricultural or non-horticultural use during the period of an exemption granted
48 pursuant to this section, the structures or buildings upon which the exemption was granted shall
49 be subject to roll-back taxes for the period during which the exemption was operative. Structures
50 and buildings subject to roll-back taxes shall be taxed as provided herein.

51 The assessors of the appropriate assessing unit shall enter on the taxable portion of the
52 assessment roll of the current year the assessed valuation or valuations of the structures or

53 buildings on which exemption was granted in any prior year or years at the assessed valuation or
54 valuations as set forth on the exempt portion of the assessment roll or rolls.

55 The amount of roll-back taxes shall be computed by the appropriate tax levying body by
56 applying the applicable tax rate for each such prior year to the assessed valuation, as set forth on
57 the exempt portion of the assessment roll, for such structures or buildings for each such prior
58 year during such period of exemption.

59 Such roll-back taxes shall be levied and collected in the same manner and at the same
60 time as other taxes are imposed and levied under this chapter."