

HOUSE No. 2491

The Commonwealth of Massachusetts

PRESENTED BY:

Carolyn C. Dykema

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 Chapter Land Applications.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Joseph W. McGonagle, Jr.</i>	<i>28th Middlesex</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Stephen Kulik</i>	<i>1st Franklin</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>

HOUSE No. 2491

By Ms. Dykema of Holliston, a petition (accompanied by bill, House, No. 2491) of Carolyn C. Dykema and others relative to the timely filing of applications in municipalities with programs of revaluation. Revenue.

The Commonwealth of Massachusetts

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

An Act Relative to Chapter Land Applications.

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, as appearing in the 2012 Official Edition,
2 is hereby amended by striking out section 8 and inserting in place thereof the following new
3 section:-

4 Section 8. In any tax year in which a city or town has undertaken a program of
5 revaluation of all property therein and the commissioner of revenue has certified under section
6 56 of chapter 40 that the board of assessors is assessing such property at full and fair cash value,
7 landowners who do not make application prior to October first of the pre-tax year for the
8 valuation, assessment and taxation of their lands for the ensuing tax year on the basis of being
9 actively devoted to agricultural or horticultural use and who file such application with the board
10 of assessors not later than the last day for filing an application for abatement of the tax assessed
11 on the new valuation shall be deemed to have been timely made for the tax year of the
12 revaluation program, notwithstanding any provision of this chapter to the contrary. If such

13 application is approved and the lands qualify for valuation, assessment and taxation as lands
14 actively devoted to agricultural, horticultural or agricultural and horticultural use in the ensuing
15 tax year, that portion of any tax assessed for such year which is in excess of the tax which would
16 have been assessed on such lands had such application been timely made and approved shall be
17 abated.

18 Section 2. Chapter 61B of the General Laws, as appearing in the 2012 Official Edition, is
19 hereby amended by striking out section 5 and inserting in place thereof the following new
20 section:-

21 Section 5. In any tax year in which a city or town has undertaken a program of
22 revaluation of all property and the commissioner of revenue has certified under section 56 of
23 chapter 40 that the board of assessors is assessing such property at full and fair cash value,
24 landowners who do not make application prior to October first of the year preceding the tax year
25 for the valuation, assessment and taxation of their lands for the ensuing tax year on the basis of
26 being maintained in recreational use and who file such application with the board of assessors
27 not later than the last day for filing an application for abatement of the tax assessed on the new
28 valuation shall be deemed to have been timely made for the tax year of the revaluation program,
29 notwithstanding any provision of this chapter to the contrary. If such application is approved and
30 the lands qualify for valuation, assessment and taxation as lands maintained for recreational use
31 in the ensuing tax year, the portion of any tax assessed for such year which is in excess of the tax
32 which would have been assessed on such lands had such application been timely made and
33 approved shall be abated.