SENATE DOCKET, NO. 61 FILED ON: 1/14/2011

SENATE . . . . . No. 1437

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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 making corrective changes in certain laws regarding the taxation of forest, farm, and recreation land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	

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SENATE . . . . . No. 1437

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1437) of James B. Eldridge for legislation to make corrective changes in certain laws regarding the taxation of forest, farm, and recreation land. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act making corrective changes in certain laws regarding the taxation of forest, farm, and recreation land.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 2 of chapter 61 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by striking the words "prior to", as appearing in lines 36 and 37, and inserting in place thereof in both lines the words:- not later than.

SECTION 2. Section 3 of said chapter 61, as so appearing, is hereby amended by striking the third paragraph and inserting in place thereof the following paragraph:-

For general property tax purposes, the factual details to be shown on the tax list of a board of assessors with respect to land which is valued, assessed and taxed under this chapter shall be the same as those set forth by said board with respect to other taxable property in the same city or town and the collector shall notify the person assessed of the amount of the tax in the manner provided in section 3 of chapter 60. For the collection of taxes under this chapter the collector shall have all the remedies provided by chapter 60. The assessment, collection, apportionment and payment over of the roll-back taxes imposed by section 7 shall be governed

13 by the procedures provided for the assessment and taxation of omitted property under section 75
14 of chapter 59. Such procedures shall apply to each tax year for which roll-back taxes may be
15 imposed notwithstanding the limitation set forth in said chapter 59 with respect to the periods for
16 which omitted property assessments may be imposed. Any person aggrieved by any assessment
17 by the board of assessors under this chapter may within 30 days of the date of notice thereof
18 apply in writing to the assessors for abatement thereof. Any person aggrieved by the refusal of
19 the assessors to make such an abatement or by their failure to act upon such an application may
20 appeal to the appellate tax board within 30 days after the date of notice of their decision or within
21 3 months of the date of the application, whichever date is later. It shall be a condition of such
22 appeal with respect to the annual general property tax that the asserted tax be paid, but no
23 payment shall be required as a condition of such appeal with respect to any asserted conveyance
24 tax or roll-back tax. If any payment of any tax imposed by this chapter should be made and as
25 the result of any such abatement by the board of assessors or decision by the appellate tax board
26 it shall appear that any such tax has been overpaid, such excess payment shall be reimbursed by
27 the town treasurer with interest at the rate of 6 per cent per annum from time of payment.
28 Collection of any conveyance or roll back taxes, by sale or taking or otherwise, may be stayed by
29 the appellate tax board while any such appeal is pending. Any partial payment of the asserted
30 tax that may be required by the appellate tax board in connection with such stay shall not exceed
31 one half of the asserted tax.

32 SECTION 3. The first paragraph of section 7 of said chapter 61, as so
33 appearing, is hereby amended by adding the following sentence: - Notwithstanding the foregoing
34 provisions, no roll-back taxes shall be assessed if the land involved, or a lesser interest in the
35 land, is acquired for a natural resource purpose by the city or town in which it is situated, by the

36 commonwealth or by a nonprofit conservation organization, but if any portion of the land is sold
37 or converted to commercial, residential, or industrial use within 5 years after acquisition by a
38 nonprofit conservation organization, roll-back taxes shall be assessed against the nonprofit
39 conservation organization in the amount that would have been assessed at the time of acquisition
40 of the subject parcel by the nonprofit conservation organization had the transaction been subject
41 to a roll-back tax.

42 SECTION 4. The first paragraph of section 13 of chapter 61A of the General
43 Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after the second
44 sentence the following sentence: - Notwithstanding the foregoing provisions, no roll-back taxes
45 shall be assessed if the land involved, or a lesser interest in the land, is acquired for a natural
46 resource purpose by the city or town in which it is situated, by the commonwealth or by a
47 nonprofit conservation organization, but if any portion of the land is sold or converted to
48 commercial, residential, or industrial use within 5 years after acquisition by a nonprofit
49 conservation organization, roll-back taxes shall be assessed against the nonprofit conservation
50 organization in the amount that would have been assessed at the time of acquisition of the subject
51 parcel by the nonprofit conservation organization had the transaction been subject to a roll-back
52 tax.

53 SECTION 5. Section 14 of said chapter 61A, as so appearing, is hereby
54 amended by striking the words "forest certification", as appearing in line 6, and inserting in place
55 thereof the words:- agricultural or horticultural use.

56 SECTION 6. Section 8 of chapter 61B of the General Laws, as appearing in the
57 2008 Official Edition, is hereby amended by striking the word "ten", as appearing in line 26, and
58 inserting in place thereof the word:- 5.

59 SECTION 7. Section 9 of said chapter 61B, as so appearing, is hereby amended
60 by striking the words ?forest certification?, as appearing in line 6, and inserting in place thereof
61 the words:- recreational use.

62 SECTION 8. Section 14 of chapter 61B is hereby amended by striking the word
63 "sixty", as appearing in line 9, and inserting in place thereof the word:- 30.