

**HOUSE . . . . . No. 2551**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Carolyn C. Dykema*

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*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 recreational land.

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PETITION OF:

NAME:

*Carolyn C. Dykema*

DISTRICT/ADDRESS:

*8th Middlesex*

**HOUSE . . . . . No. 2551**

By Ms. Dykema of Holliston, a petition (accompanied by bill, House, No. 2551) of Carolyn C. Dykema relative to the taxation of forest, farm and recreational land. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

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

*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. Section 2 of chapter 61 of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by striking the words “prior to”, as appearing in lines 36 and  
3 37, and inserting in place thereof in both lines the words:- not later than.

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

6 For general property tax purposes, the factual details to be shown on the tax list of a  
7 board of assessors with respect to land which is valued, assessed and taxed under this chapter  
8 shall be the same as those set forth by said board with respect to other taxable property in the  
9 same city or town and the collector shall notify the person assessed of the amount of the tax in  
10 the manner provided in section 3 of chapter 60. For the collection of taxes under this chapter the  
11 collector shall have all the remedies provided by chapter 60. The assessment, collection,  
12 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 appearing, is  
33 hereby amended by adding the following sentence: -

34 Notwithstanding the foregoing provisions, no roll-back taxes shall be assessed if the land  
35 involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or  
36 town in which it is situated, by the commonwealth or by a nonprofit conservation organization,  
37 but if any portion of the land is sold or converted to commercial, residential, or industrial use  
38 within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be  
39 assessed against the nonprofit conservation organization in the amount that would have been  
40 assessed at the time of acquisition of the subject parcel by the nonprofit conservation  
41 organization had the transaction been subject to a roll-back tax.

42 SECTION 4. The first paragraph of section 13 of chapter 61A of the General Laws, as  
43 appearing in the 2010 Official Edition, is hereby amended by inserting after the second sentence  
44 the following sentence: -

45 Notwithstanding the foregoing provisions, no roll-back taxes shall be assessed if the land  
46 involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or  
47 town in which it is situated, by the commonwealth or by a nonprofit conservation organization,  
48 but if any portion of the land is sold or converted to commercial, residential, or industrial use  
49 within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be  
50 assessed against the nonprofit conservation organization in the amount that would have been  
51 assessed at the time of acquisition of the subject parcel by the nonprofit conservation  
52 organization had the transaction been subject to a roll-back tax.

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

56 SECTION 6. Section 8 of chapter 61B of the General Laws, as appearing in the 2010  
57 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 by  
60 striking the words “forest certification”, as appearing in line 6, and inserting in place thereof the  
61 words:- recreational use.

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