

SENATE No. 1513

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (BY REQUEST)

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 authorizing municipalities to grant property tax exemption for habitat and urban forest.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Steven Keleti

18 Clarendon Street Malden, MA 02148-7614

Frank I. Smizik

15th Norfolk

SENATE No. 1513

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1513) of Steven Keleti and Frank I. Smizik for legislation to authorize municipalities to grant property tax exemption for habitat and urban forest. Revenue.

The Commonwealth of Massachusetts

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

An Act authorizing municipalities to grant property tax exemption for habitat and urban forest.

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 59 of the General Laws, as appearing in the 2014 Official Edition,
2 is hereby amended by inserting the following new section:-

3 Section 50. With respect to each parcel of real property classified as Class One,
4 residential, in each city or town certified by the commissioner to be assessing all property at its
5 full and fair cash valuation, and at the option of the board of selectmen or mayor, with the
6 approval of the city council, as the case may be, there shall be an exemption equal to not more
7 than twenty per cent of the average assessed value of all Class One, residential, parcels within
8 such city or town; provided, however, that such an exemption shall be applied only to parcels to
9 the extent that such parcels satisfy the native-species habitat, vegetated permeable surface,
10 vegetated water retention, foliage and tree cover requirements as specified by the Conservation
11 Commission and approved by the board of selectmen or city council, as the case may be. This
12 exemption shall be in addition to any exemptions allowable under section five; provided,

13 however, that in no instance shall the taxable valuation of such property after all applicable
14 exemptions be reduced below ten per cent of its full and fair cash valuation, except through the
15 applicability of clause Eighteenth of section five. Where, under the provisions of section five, the
16 exemption is based upon an amount of tax rather than on valuation, the reduction of taxable
17 valuation for purposes of the preceding sentence shall be computed by dividing the said amount
18 of tax by the residential class tax rate of the city or town and multiplying the result by one
19 thousand dollars. For purposes of this paragraph, "parcel" shall mean a unit of real property as
20 defined by the assessors in accordance with the deed for such property and shall include a
21 condominium unit.

22 In those cities and towns in which an exemption is made available hereunder, a taxpayer
23 aggrieved by the failure to receive such residential exemption may apply for such residential
24 exemption to the assessors, in writing, on a form approved by the commissioner within three
25 months after the date on which the bill or notice of assessment was sent.

26 A timely application filed hereunder shall, for the purposes of this chapter, be treated as a
27 timely filed application pursuant to section fifty-nine.

28 SECTION 2. Section 1 shall take effect July 2, 2015.