

# SENATE . . . . . No. 2497

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## The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
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SENATE, Thursday, October 6, 2016

The committee on Ways and Means, to whom was referred the Senate Bill clarifying deadlines for submission of applications for land under Chapter 61a (Senate, No. 2151),-- reports, recommending that the same ought to pass with an amendment substituting a new draft entitled “An Act relative to application deadlines for agricultural, horticultural, or recreational land” (Senate, No. 2497).

For the committee,  
Karen E. Spilka

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In the One Hundred and Eighty-Ninth General Court  
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An Act relative to application deadlines for agricultural, horticultural, or 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. Chapter 61A of the General Laws is hereby amended by striking out section  
2   6, as appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

3           Section 6. The eligibility of land for valuation, assessment and taxation pursuant to  
4   section 4 shall be determined separately for each tax year. An application for eligibility shall be  
5   submitted to the board of assessors in the city or town in which the land is situated by not later  
6   than December 1 preceding each tax year for which the valuation, assessment and taxation are  
7   being sought. The application may not be withdrawn after it is submitted. An application shall be  
8   made on a form prescribed by the commissioner of revenue and provided to applicants by the  
9   board of assessors. The form shall provide for the reporting of information pertinent to this  
10   chapter and of Article XCIX of the Articles of Amendment to the Constitution of the  
11   Commonwealth and for certification by the applicant that the applicant will immediately, but not  
12   later than December 1 of the following year, notify the board of assessors in writing of any  
13   subsequently developing circumstance within the applicant's control or knowledge which may  
14   cause a change in use of the land covered by the form. An application submitted under this

section for leased land shall be accompanied by a written statement of the lessee's intent to use the land for the purposes in the application and shall be signed by the lessee. The landowner shall certify, in a manner prescribed by the commissioner, that under the penalties of perjury the information in the landowner's application is true. If the application is allowed under section 9, then the classification of the land as actively devoted to agricultural, horticultural or agricultural and horticultural use shall take effect on January 1 preceding the beginning of the tax year to which the application relates and taxation under this chapter shall commence with that tax year.

SECTION 2. Section 7 of said chapter 61A, as so appearing, is hereby amended by striking out, in line 3, the words "October first and June thirtieth of the year" and inserting in place thereof the following words:- December 1 and June 30.

SECTION 3. Said chapter 61A is hereby further amended by striking out section 8, as so appearing, and inserting in place thereof the following section:-

Section 8. Notwithstanding any provision of this chapter to the contrary, in any tax year for which a city or town has undertaken and completed a program of revaluation of all property in that city or town, applications by landowners for the valuation, assessment and taxation of their lands on the basis of being actively devoted to agricultural or horticultural or agricultural and horticultural use that are filed with the board of assessors by not later than the last day for filing an application for abatement of the tax assessed on the new valuation shall be deemed to have been timely made for the tax year of the revaluation program. If the application is approved and the lands qualify for valuation, assessment and taxation as lands actively devoted to agricultural, horticultural or agricultural and horticultural use in that tax year, then the portion of

any tax assessed for that year which is in excess of the tax that would have been assessed on the lands, if the application had been timely made and approved, shall be abated.

SECTION 4. Section 14 of said chapter 61A, as so appearing, is hereby amended by striking out the eighteenth paragraph and inserting in place thereof the following paragraph:-

The assignment shall be for the purpose of maintaining not less than 70 per cent of the land in use as forest land as defined in section 1 of chapter 61, as agricultural and horticultural land as defined in sections 1 and 2 or as recreational land as defined in section 1 of chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was proposed by the developer whose offer gave rise to the assignment. All land other than land that is to be developed shall then be bound by a permanent deed restriction that meets the requirements of chapter 184.

SECTION 5. Chapter 61B of the General Laws is hereby amended by striking out section 3, as so appearing, and inserting in place thereof the following section:-

Section 3. The eligibility of land for valuation, assessment and taxation under this chapter shall be determined separately for each tax year. An application for eligibility shall be submitted to the board of assessors in the city or town in which the land is situated by not later than December 1 preceding each tax year for which the valuation, assessment and taxation is being sought. The application shall be made on a form prescribed by the commissioner of revenue and provided to applicants by the board of assessors. The form shall provide for the reporting of information pertinent to this chapter and for certification by the applicant that the applicant will immediately, but not later than the December 1 of the following year, notify the board of assessors in writing of any subsequent circumstance within the applicant's control or knowledge

which may cause a change in use of the land covered by the form. An application submitted under this section for leased land shall be accompanied by a written statement of the lessee's intent to use the land for the purposes in the application and shall be signed by the lessee. The landowner shall certify, in a manner prescribed by the commissioner, that under the penalties of perjury the information in the landowner's application is true. If the application is allowed under section 6, then the classification of the land as recreational land shall take effect on January 1 preceding the beginning of the tax year to which the application relates and taxation under this chapter shall commence with that tax year.

SECTION 6. Section 4 of said chapter 61B, as so appearing, is hereby amended by striking out, in lines 2 and 3, the words "October first and June thirtieth of the year" and inserting in place thereof the following words:- December 1 and June 30.

SECTION 7. Said chapter 61B is hereby further amended by striking out section 5, as so appearing, and inserting in place thereof the following section:-

Section 5. Notwithstanding any provision of this chapter to the contrary, in any tax year for which a city or town has undertaken and completed a program of revaluation of all property in that city or town, applications by landowners for the valuation, assessment and taxation of their lands on the basis of being maintained in recreational use that are filed with the board of assessors by not later than the last day for filing an application for abatement of the tax assessed on the new valuation shall be deemed to have been timely made for the tax year of the revaluation program. If the application is approved and the lands qualify for valuation, assessment and taxation as lands actively devoted to agricultural, horticultural or agricultural and horticultural use in that tax year, then the portion of any tax assessed for that year which is in

80 excess of the tax which would have been assessed on the lands, if the application been timely  
81 made and approved, shall be abated.

82 SECTION 8. Section 6 of said chapter 61B, as so appearing, is hereby amended by  
83 striking out, in line 13, the words “a disallowance” and inserting in place thereof the following  
84 words:- an allowance.

85 SECTION 9. Section 9 of said chapter 61B, as so appearing, is hereby amended by  
86 striking out the eighteenth paragraph and inserting in place thereof the following paragraph:-

87 The assignment shall be for the purpose of maintaining not less than 70 per cent of the  
88 land in use as forest land as defined in section 1 of chapter 61, as agricultural and horticultural  
89 land as described in sections 1 and 2 of chapter 61A or as recreation land as described in section  
90 1 and the assignee shall not develop a greater proportion of the land than was proposed by the  
91 developer whose offer gave rise to the assignment. All land other than land that is to be  
92 developed shall then be bound by a permanent deed restriction that meets the requirements of  
93 chapter 184.