

HOUSE No. 2531

The Commonwealth of Massachusetts

PRESENTED BY:

David Henry Argosky LeBoeuf

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 the classification and taxation of urban public access land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>1/17/2019</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>1/23/2019</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>	<i>2/1/2019</i>
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>2/1/2019</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/1/2019</i>
<i>Edward J. Kennedy</i>	<i>First Middlesex</i>	<i>1/30/2019</i>
<i>Rady Mom</i>	<i>18th Middlesex</i>	<i>1/28/2019</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>1/29/2019</i>

HOUSE No. 2531

By Mr. LeBoeuf of Worcester, a petition (accompanied by bill, House, No. 2531) of David Henry Argosky LeBoeuf and others relative to the classification and taxation of urban public access land. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act relative to the classification and taxation of urban public access 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: Massachusetts General Laws, Part I, Title IX, is amended to include the
2 following:

3 Chapter 61C: CLASSIFICATION AND TAXATION OF URBAN PUBLIC ACCESS
4 LAND

5 Section 1. Urban Public Access land and uses

6 Land not less than five thousand square feet in area in Cities of the Commonwealth shall
7 be deemed to be Urban Public Access Land if it is retained in substantially a natural, wild, or
8 open condition and is open to public access, or in urban agriculture as a proposed or extant
9 Community Garden serving members of the public, or in silviculture as a proposed or extant tree
10 nursery serving members of the public, or in recreation as a proposed or extant recreational use
11 provided it be approved by and subject to procedures established by the municipal Parks
12 Commission in such a manner as to allow to a significant extent the recreational use of the

13 public, or in natural condition so as to preserve natural resources, including but not limited to,
14 ground or surface water resources, clean air, vegetation, rare or endangered species, geologic
15 features, high quality soils, and scenic resources with public access. Land not less than five
16 thousand square feet in area shall also be deemed to be Urban Public Access Land which is
17 devoted primarily to recreational use and is available to the general public or to members of a
18 non-profit organization including a corporation organized under chapter one hundred and eighty.

19 For the purpose of this chapter, the term recreational use shall be limited to the following:
20 a tot-lot youth playground, walking, hiking, nature study and observation, boating, golfing, non-
21 commercial youth sports, bocce, lawn bowling, handball, volleyball, disc golf, frisbee, fishing,
22 skiing, swimming, or picnicking area.

23 Such recreational use shall not include horse racing, dog racing, or any sport normally
24 undertaken in a stadium, gymnasium or similar structure.

25 Urban agriculture of plants in raised beds or transparent greenhouses shall be permitted.

26 Urban silviculture, and in particular the raising of trees in a nursery shall be permitted.

27 Any of the following, Conservation Commission, Parks Commission, Tree Warden, or a
28 non-profit organization, including a corporation organized under chapter one hundred and eighty,
29 and organized for a mission specifically relevant to the purposes of Urban Access as defined
30 above, must attest in writing to the suitability of the proposed land for meeting the purposes of
31 this Chapter to be deemed eligible to apply for consideration for Urban Access.

32 Section 2: Value of Urban Access land; rate of tax

33 The value of land classified under the provisions of this chapter shall be determined
34 under section thirty-eight of chapter fifty-nine solely on the basis of its use. The board of
35 assessors shall assess such land at valuations based upon the guidelines established under the
36 provisions of chapter fifty-eight, but in no event shall such valuation exceed twenty-five per cent
37 of its fair cash value as determined pursuant to chapter fifty-nine.

38 The rate of tax applicable to such Urban Access land shall be the rate determined to be
39 applicable to class three, commercial property under chapter fifty-nine.

40 Section 2A: Tax rate for recreational land

41 In a city that accepts this section, the rate of tax applicable to Urban Access land shall be
42 the rate determined to be applicable to class two, open space.

43 Section 3: Eligibility for classification as Urban Access

44 Eligibility of land for valuation, assessment and taxation under this chapter shall be
45 determined separately for each tax year. Application therefor shall be submitted to the board of
46 assessors of each city in which such land is situated not later than October first of the year
47 preceding each tax year for which such valuation, assessment and taxation is being sought.

48 Application shall be made on a form prescribed by the commissioner of revenue and provided
49 for the use of applicants by said board of assessors. Such form shall provide for the reporting of
50 information pertinent to the provisions of this chapter and for certification by the applicant that
51 he will immediately notify the board of assessors in writing of any subsequent circumstance
52 within his control or knowledge which may cause a change in use of the land covered by such
53 form prior to October first next following. Any application submitted under this section and
54 covering leased land shall be accompanied by a written statement signed by the lessee of his

55 intent to use such land for the purposes set forth in said application. A certification by a
56 landowner that the information set forth in his application is true may be prescribed by said
57 commissioner to be in lieu of a sworn statement to that effect. An application so certified shall be
58 considered as if made under oath and subject to the same penalties as provided by law for
59 perjury.

60 Section 4: Changes in use; valuation; additional assessments

61 If a change in use of land maintained as Urban Access land as defined in section one
62 occurs between October first and June thirtieth of the year preceding the tax year, the board of
63 assessors shall disallow or nullify the application filed under authority of section three, and, after
64 examination and inquiry, shall determine the full and fair value of said land under the valuation
65 standard applicable to other land and shall assess the same according to such value. If,
66 notwithstanding such change of use, the land is valued, assessed and taxed under the provisions
67 of this chapter in the ensuing year, upon notice thereof said board shall enter an assessment and
68 the amount of the increased tax resulting from such assessment, as an added assessment and tax
69 against such land, for the particular year involved in the manner prescribed in section seventy-
70 five of chapter fifty-nine. The amount of the added assessment shall be equal to the difference, if
71 any, between the assessment imposed under this chapter and the assessment which would have
72 been imposed had the land been valued and assessed as other land. The enforcement and
73 collection of additional taxes resulting from any additional assessment so imposed shall be as
74 provided by said chapters fifty-nine and sixty.

75 Section 5: Revaluation programs; time for application for Urban Access classification

76 In any city in which a program of revaluation of all property therein has been or shall be
77 undertaken and completed in time to be reflected in the assessments for the next succeeding tax
78 year but not in sufficient time to permit landowners to make application prior to October first of
79 the year preceding the tax year for the valuation, assessment and taxation of their lands for the
80 ensuing tax year on the basis of being maintained in recreational use, any such application filed
81 with the board of assessors after October first and not more than thirty days following the
82 mailing of the tax bill containing the new valuation shall be deemed to have been timely made
83 for the tax year of the revaluation program, notwithstanding any provision of this chapter to the
84 contrary. If such application is approved and the lands qualify for valuation, assessment and
85 taxation as lands maintained for Urban Access use in the ensuing tax year, the portion of any tax
86 assessed for such year which is in excess of the tax which would have been assessed on such
87 lands had such application been timely made and approved shall be abated.

88 Section 6: Allowance or disallowance of applications; time; records; liens

89 An application for valuation, assessment and taxation of land under the provisions of this
90 chapter shall be allowed or disallowed by the board of assessors of the city in which such land is
91 located within three months of the filing thereof. An application for valuation, assessment and
92 taxation of land under the provisions of this chapter shall be disallowed by the board of assessors
93 of the city in which such land is located if, in their judgment such land, in whole or in part, does
94 not qualify thereunder. If any board of assessors shall determine that any such application is
95 submitted for the purpose of evading payment of full and proper taxes, such board shall disallow
96 such application. The failure of a board of assessors to allow or disallow any such application
97 within three months following the filing thereof, shall be deemed a disallowance of such
98 application. The board of assessors shall, within ten days of an allowance, or disallowance, send

99 written notice of such allowance, or disallowance, by certified mail to the applicant and shall set
100 forth therein the reason or reasons for disallowance together with a statement advising the
101 applicant of his right to appeal therefrom as provided in section fourteen. In the case of a partial
102 disallowance, the applicant shall be permitted to file an amendment to the original application.

103 With respect to the first application relating to a parcel of land which has been approved,
104 and any subsequent such applications after a lapse of time when such land has not been valued,
105 assessed and taxed under this chapter or after a change of record ownership of such land, the
106 board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or
107 district in which the city is situated a statement of their action which shall constitute a lien upon
108 the land covered by such application for such taxes as may be levied under the provisions of this
109 chapter. The statement shall name the owner or owners of record and shall include a description
110 of the land adequate for identification. Unless such a statement is recorded the lien shall not be
111 effective with respect to a bona fide purchaser or other transferee without actual knowledge of
112 such lien. Upon application of any record owner, such liens shall be released by the board of
113 assessors with respect to any parcel of land as hereinafter provided upon the applicable facts
114 being established by records, affidavits or otherwise.

115 All liens for conveyance tax under section seven shall be released upon its being
116 established that no conveyance or change of use by the owner at the time of such release will
117 result in a conveyance tax under said section seven or that any such taxes which have become
118 due have been paid.

119 All liens for roll-back taxes under section eight, other than roll-back taxes based on
120 change of use after the date of such release, shall be released upon its being so established that

121 no roll-back taxes have become due or that any such taxes which have become due have been
122 paid.

123 The board of assessors shall also have the power and authority to release any such liens to
124 correct any errors or omissions. Any release under this section shall be recorded with the registry
125 of deeds.

126 When any land which has been valued, assessed and taxed under this chapter ceases to be
127 so valued, assessed and taxed the board of assessors shall forthwith record in the said registry of
128 deeds a statement to that effect which shall include the name of the record owner or owners, the
129 date when such land ceased to be so valued, assessed and taxed and a description of the land
130 adequate for identification.

131 All recording fees paid under this chapter whether for statements of liens, certificates,
132 releases or otherwise shall be borne by the owner of record of the land.

133 Section 7: Land sold for other uses; conveyance tax; nonexempt transfers

134 Any Urban Access land which is valued, assessed and taxed under the provisions of this
135 chapter, if sold for other use within a period of ten years from the beginning of the fiscal year in
136 which it was first so classified shall be subject to a conveyance tax applicable to the total sales
137 price of such land, which tax shall be in addition to such taxes as may be imposed under any
138 other provision of law. Said conveyance tax shall be at the following rate: ten per cent if sold
139 within the first five years of its being first so classified; and, five per cent if sold within the sixth
140 through tenth year of its being first so classified. No conveyance tax shall be imposed under the
141 provisions of this section following the end of the tenth year of its being first so classified. The
142 conveyance tax shall be due and payable by the grantor at the time of transfer of the property by

143 deed or other instrument of conveyance and shall be payable to the tax collector of the city in
144 which the property is entered upon the tax list. In the case of taking by eminent domain, the
145 value of the property taken shall be determined in accordance with chapter 79, and the amount of
146 conveyance tax, if any, shall be added as an added value. If there is filed with the board of
147 assessors an affidavit by the purchaser that the land is being purchased for Urban Access use, no
148 conveyance tax shall be payable by the seller by reason of the sale, but if the land is not
149 continued in that use for at least 5 consecutive years, the purchaser shall be liable for any
150 conveyance tax that would have been payable on the sale as a sale for other use. The conveyance
151 tax shall be assessed only on the portion of land whose use has changed. Notwithstanding the
152 foregoing provisions, no conveyance tax shall be assessed if the land involved, or a lesser
153 interest in the land, is acquired for a recreation, agricultural, silvicultural, or natural resource
154 purpose by the city in which it is situated, by the commonwealth or by a nonprofit conservation
155 organization, but if any portion of the land is sold for or converted to commercial, residential, or
156 industrial use within 5 years of acquisition by a nonprofit conservation organization, the
157 conveyance tax shall be assessed against the nonprofit conservation organization in the amount
158 that would have been assessed at the time of acquisition of the subject parcel by the nonprofit
159 conservation organization had such transaction been subject to a conveyance tax. The
160 conveyance tax shall be assessed only on the portion of land whose use has changed.

161 Except with respect to eminent domain takings, this section shall not apply to the
162 following: mortgage deeds; deeds to or by the city in which the land is located; deeds which
163 correct, modify, supplement or confirm a deed previously recorded; deeds between husband and
164 wife and parent and child when no consideration is received; tax deeds; deeds releasing any
165 property which is a security for a debt or other obligation; deeds for division of property between

166 owners without monetary consideration; foreclosures of mortgages and conveyances by the
167 foreclosing parties; deeds made pursuant to a merger of a corporation or by a subsidiary
168 corporation to a parent corporation for no consideration other than cancellation and surrender of
169 capital stock of the subsidiary which do not change beneficial ownership; and property
170 transferred by devise or other as a result of death. A nonexempt transfer subsequent to any
171 exempt transfer or transfers shall be subject to the provisions of this section. Upon such
172 nonexempt transfer the date of acquisition by the grantor, for purposes of this section, shall be
173 deemed to be the date of the last preceding transfer not excluded by the foregoing provisions
174 from application of this section; except that in the case of transfer by a grantor who has acquired
175 the property from a foreclosing mortgagee the date of acquisition shall be deemed to be the date
176 of such acquisition. If any tax imposed under this section should not be paid, the collector of
177 taxes shall have the same powers and be subject to the same duties with respect to such taxes as
178 in the case of the annual taxes upon real estate. The law in regard to the collection of the annual
179 taxes, to the sale of land for the nonpayment thereof and to redemption therefrom shall apply to
180 such taxes, so far as the same are applicable. Any classified Urban Access land which is valued,
181 assessed and taxed under the provisions of this chapter, if changed by the owner thereof to
182 another use within a period of ten years from the date of its classification for Urban Access use
183 by said owner, shall be subject to the conveyance tax applicable hereunder at the time of such
184 change in use as if there had been an actual conveyance, and the value of such land for the
185 purpose of determining a total sales price shall be fair market value as determined by the board
186 of assessors of the city involved for all other property.

187 Notwithstanding this section, no conveyance tax imposed by this section will be assessed
188 on land that meets the definition of forest land under section 1 of chapter 61 or the definition of

189 agricultural land under sections 1 and 3 of chapter 61A or the definition of horticultural land
190 under sections 2 and 3 of chapter 61A or the definition of recreational land under section 1 of
191 chapter 61B.

192 Section 8: Disqualification of land; roll-back taxes

193 Whenever land which is valued, assessed and taxed under this chapter no longer meets
194 the definition of Urban Access use, it shall be subject to additional taxes, in this section called
195 roll-back taxes, in the current tax year in which it is disqualified and in each of the 4 immediately
196 preceding tax years in which the land was so valued, assessed and taxed, but the roll-back taxes
197 shall not apply unless the amount of the taxes, as computed under this section, exceeds the
198 amount, if any, imposed under section 7 and, in that case, the land shall not be subject to the
199 conveyance tax imposed under said section 7. For each tax year, the roll-back tax shall be equal
200 to the difference, if any, between the taxes paid or payable for that tax year in accordance with
201 this chapter and the taxes that would have been paid or payable had the land been valued,
202 assessed and taxed without regard to these provisions. Notwithstanding the foregoing provisions,
203 no roll-back taxes shall be assessed if the land involved, or a lesser interest in the land, is
204 acquired for a recreational, agricultural, silvicultural, or natural resource purpose by the city in
205 which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any
206 portion of the land is sold or converted to commercial, residential, or industrial use within 5
207 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be assessed
208 against the nonprofit conservation organization in the amount that would have been assessed at
209 the time of acquisition of the subject parcel by the nonprofit conservation organization had the
210 transaction been subject to a roll-back tax. If, at the time during a tax year when a change in land
211 use has occurred, the land was not then valued, assessed and taxed under the provisions of this

212 chapter, then such land shall be subject to roll-back taxes only for such of the 5 immediately
213 preceding years in which the land was valued, assessed and taxed thereunder. In determining the
214 amount of roll-back taxes on land which has undergone a change in use, the board of assessors
215 shall have ascertained the following for each of the roll-back tax years involved:

216 (a) the full and fair value of such land under the valuation standard applicable to other
217 land in the city;

218 (b) the amount of the land assessment for the particular tax year;

219 (c) the amount of the additional assessment on the land for the particular tax year by
220 deducting the amount of the actual assessment on the land for that year from the amount of the
221 land assessment determined under clause (a); and,

222 (d) the amount of the roll-back tax for that tax year by multiplying the amount of the
223 additional assessment determined under clause (c) by the general property tax rate of the city
224 applicable for that tax year.

225 Interest on roll-back taxes shall be payable and shall be computed as simple interest at 5
226 per cent per annum. If the board of assessors determines that the total amount of the roll-back
227 taxes to be assessed under this section, before the addition of any interest as provided for in the
228 preceding paragraph, would be less than \$10, no tax shall be assessed.

229 No roll-back tax imposed by this section will be assessed on land that meets the
230 definition of forest land under section 1 of chapter 61, agricultural land under sections 1 and 3 of
231 chapter 61A, or horticultural land under sections 2 and 3 of chapter 61A, or recreational land
232 under section 1 of chapter 61B.

233 Land retained as open space as required for the mitigation of a development shall be
234 subject to the roll-back taxes imposed by this section.

235 Section 9: Notice of intent to sell for or convert to other use; option of first refusal;
236 assignment of option

237 Land taxed under this chapter shall not be sold for, or converted to, residential, industrial
238 or commercial use while so taxed or within 1 year after that time unless the city in which the
239 land is located has been notified of the intent to sell for, or to convert to, that other use.

240 The discontinuance of Urban Access use shall not, in itself, for the purposes of this
241 section, be considered a conversion. Specific use of land for a residence for the owner, the
242 owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or
243 surviving husband or wife of any deceased such relative, or for living quarters for any persons
244 actively employed full-time in the use and care of such land for recreational purposes, shall not
245 be a conversion for the purposes of this section, and a certificate of the board of assessors,
246 recorded with the registry of deeds, shall conclusively establish that particular use.

247 Any notice of intent to sell for such other use shall be accompanied by a statement of
248 intent to sell, a statement of proposed use of the land, the location and acreage of land as shown
249 on a map drawn at the scale of the assessors map in the city in which the land is situated, and the
250 name, address and telephone number of the landowner.

251 Any notice of intent to sell for other use shall be accompanied by a certified copy of an
252 executed purchase and sale agreement specifying the purchase price and all terms and conditions
253 of the proposed sale, which is limited to only the property classified under this chapter, and
254 which shall be a bona fide offer as described below.

255 Any notice of intent to sell for other use shall also be accompanied by any additional
256 agreements or a statement of any additional consideration for any contiguous land under the
257 same ownership, and not classified under this chapter, but sold or to be sold contemporaneously
258 with the proposed sale.

259 For the purposes of this chapter, a bona fide offer to purchase shall mean a good faith
260 offer, not dependent upon potential changes to current zoning or conditions or contingencies
261 relating to the potential for, or the potential extent of, subdivision of the property for residential
262 use or the potential for, or the potential extent of development of the property for industrial or
263 commercial use, made by a party unaffiliated with the landowner for a fixed consideration
264 payable upon delivery of the deed.

265 Any notice of intent to convert to other use shall be accompanied by a statement of intent
266 to convert, a statement of proposed use of such land, the location and acreage of land as shown
267 on a map drawn at the scale of the assessors map in the city in which the land is situated, the
268 name, address and telephone number of the landowner and the landowner's attorney, if any.

269 The notice of intent to sell or convert shall be sent by the landowner by certified mail or
270 hand delivered to the mayor and city council of a city, and to its board of assessors, to its
271 planning board, parks commission, conservation commission, and to the state forester.

272 A notarized affidavit that the landowner has mailed or delivered a notice of intent to sell
273 or convert shall be conclusive evidence that the landowner has mailed the notice in the manner
274 and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to
275 which it relates.

276 The notice of intent to sell or convert shall be considered to have been duly mailed if
277 addressed to the mayor and city council in care of the city clerk; to the planning board, parks
278 commission, conservation commission if addressed to them directly; to the state forester if
279 addressed to the commissioner of the department of conservation and recreation and to the
280 assessors if addressed to them directly.

281 If the notice of intent to sell or convert does not contain all of the material as described
282 above, then the city, within 30 days after receipt, shall notify the landowner in writing that notice
283 is insufficient and does not comply.

284 For a period of 120 days after the day following the latest date of deposit in the United
285 States mail of any notice which complies with this section, the city shall have, in the case of
286 intended sale, a first refusal option to meet a bona fide offer to purchase the land.

287 In the case of intended or determined conversion not involving sale, the municipality
288 shall have an option to purchase the land at full and fair market value to be determined by an
289 impartial appraisal performed by a certified appraiser hired at the expense of the municipality or
290 its assignee, the original appraisal to be completed and delivered to the landowner within 30 days
291 after the notice of conversion to the municipality. In the event that the landowner is dissatisfied
292 with the original appraisal, the landowner may, at the landowner's expense contract for a second
293 appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after
294 completion of the second appraisal, the parties cannot agree on a consideration, the parties will
295 contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne
296 equally by both parties. The third appraisal shall be delivered to both parties within 90 days after
297 the notice of conversion to the municipality and shall be the final determination of consideration.

298 Upon agreement of a consideration, the city shall then have 120 days to exercise its option.
299 During the appraisal process, the landowner may revoke the intent to convert at any time and
300 with no recourse to either party.

301 The option may be exercised only after a public hearing followed by written notice
302 signed by the mayor, mailed to the landowner by certified mail at the address that is specified in
303 the notice of intent. Notice of the public hearing shall be given in accordance with section 23B of
304 chapter 39.

305 The notice of exercise shall also be recorded at the registry of deeds and shall contain the
306 name of the record owner of the land and description of the premises adequate for identification
307 of them.

308 The notice to the landowner of the city's election to exercise its option shall be
309 accompanied by a proposed purchase and sale contract or other agreement between the city and
310 the landowner which, if executed, shall be fulfilled within a period of not more than 90 days after
311 the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the
312 mayor, or upon expiration of any extended period that the landowner has agreed to in writing,
313 whichever is later.

314 At the public hearing or a further public hearing, the city may assign its option to a
315 nonprofit conservation organization or to the commonwealth or any of its political subdivisions
316 under the terms and conditions that the mayor may consider appropriate. Notice of the public
317 hearing shall be given in accordance with section 23B of chapter 39.

318 The assignment shall be for the purpose of maintaining no less than 70 per cent of the
319 land in use as forest land as defined in section 1 of this chapter, as agricultural and horticultural

320 land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of
321 chapter 61B, or as Urban Access land as defined in section 1 of chapter 61C, and in no case shall
322 the assignee develop a greater proportion of the land than was proposed by the developer whose
323 offer gave rise to the assignment. All land other than land that is to be developed shall then be
324 bound by a permanent deed restriction that meets the requirements of chapter 184.

325 If the first refusal option has been assigned to a nonprofit conservation organization or to
326 the commonwealth or any of its political subdivisions as provided in this section, the mayor shall
327 provide written notice of assignment to the landowner.

328 The notice of assignment shall state the name and address of the organization or agency
329 of the commonwealth which will exercise the option in addition to the terms and conditions of
330 the assignment. The notice of assignment shall be recorded with the registry of deeds.

331 Failure to record either the notice of exercise or the notice of assignment within the 120
332 day period shall be conclusive evidence that the city has not exercised its option.

333 If the option has been assigned to a nonprofit conservation organization or to the
334 commonwealth or any of its political subdivisions, the option may be exercised by the assignee
335 only by written notice to the landowner signed by the assignee, mailed to the landowner by
336 certified mail at the address that is specified in the notice of intent.

337 The notice of exercise shall also be recorded with the registry of deeds and shall contain
338 the name of the record owner of the land and description of the premises adequate for
339 identification of them.

340 The notice of exercise to the landowner shall be accompanied by a proposed purchase
341 and sale contract or other agreement between the assignee and landowner which, if executed,
342 shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended
343 period that the landowner has agreed to in writing, from the date the contract or agreement,
344 endorsed by the landowner, is returned by certified mail to the assignee.

345 During the 120 day period, the city or its assignees, shall have the right, at reasonable
346 times and upon reasonable notice, to enter upon the land for the purpose of surveying and
347 inspecting said land, including but not limited to soil testing for purposes of Title V and the
348 taking of water samples.

349 The city or its assignee shall have all rights assigned to the buyer in the purchase and
350 sales agreement contained in the notice of intent.

351 If the city elects not to exercise the option, and not to assign its right to exercise the
352 option, the city shall send written notice of nonexercise signed by the mayor or to the landowner
353 by certified mail at the address that is specified in the notice of intent. The notice of nonexercise
354 shall contain the name of the owner of record of the land and description of the premises
355 adequate for identification of them, and shall be recorded with the registry of deeds.

356 No sale or conversion of the land shall be consummated until the option period has
357 expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of
358 the land shall be consummated if the terms of the sale differ in any material way from the terms
359 of the purchase and sale agreement which accompanied the bona fide offer to purchase as
360 described in the notice of intent to sell except as provided herein.

361 This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage
362 shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the
363 sale to the parties in the manner described in this section for notice of intent to sell or convert,
364 and the giving of that notice may be established by an affidavit as described in this section.

365 Section 10: Buildings on Urban Access land; land occupied by dwellings or used for
366 family living; taxation

367 All building located on land which is valued, assessed and taxed on the basis of its Urban
368 Access use in accordance with the provisions of this chapter and all land occupied by a dwelling
369 or regularly used for family living shall be valued, assessed and taxed by the same standards,
370 methods and procedures as other taxable property.

371 Section 11: Continuance of classification

372 Continuance of land valuation, assessment and taxation under the provisions of this
373 chapter shall depend upon continuance of such land in Urban Access use and compliance with
374 other requirements of this chapter and not upon continuance in the same owner of title to such
375 land. Liability to roll-back taxes, determined pursuant to section eight shall attach when such
376 land no longer qualifies as Urban Access land actively and shall be the obligation of the then
377 owner of the land. For purposes relating to roll-back taxes such qualification shall depend on the
378 actual use of such land for the previous 5 years, and not on the filing of application under section
379 three for any year.

380 Section 12: Separation of land for non-Urban Access use

381 If, by conveyance or other action of the owner thereof, a portion of land which is valued,
382 assessed and taxed under the provisions of this chapter is separated for a use which does not
383 qualify as Urban Access land, the land so separated shall be subject to liability for conveyance or
384 roll-back taxes applicable thereto, but such separation shall not impair the right of the remainder
385 of such land to continuance of valuation, assessment and taxation thereunder; provided, however,
386 that such remaining land continues to so qualify.

387 Section 13: Special or betterment assessments

388 Land qualifying for valuation, assessment and taxation under this chapter shall be subject
389 to special assessments or betterment assessments to such pro rata extent as the service or facility
390 financed by such assessment is used for improving the Urban Access use capability of said land
391 or for the personal benefit of the owner thereof. This assessment shall, however, upon
392 application, be suspended during the time the land is in classified Urban Access use and shall
393 become due and payable as of the date when the use of the land is changed. Payment of the
394 assessment and interest on it shall be made in accordance with section 13 of chapter 80, but the
395 interest shall be computed from the date of the change in use. If only a portion of a tract of land
396 which benefits from a suspension of payment is changed from that use, the assessment shall
397 become due and payable as of the date when the use was changed only to the extent of and in the
398 proportion that the frontage of that portion bears to the street frontage of the entire tract of land
399 which originally benefited from a suspension of payment. Upon receipt of full payment of a
400 portion of a suspended assessment, the tax collector shall dissolve the lien for the assessment
401 insofar as it affects the portion of the land changed from Urban Access use. The lien for the
402 portion of the original assessment which remains unpaid shall continue and remain in full force
403 and effect until dissolved in accordance with law. A request for this release shall be made in

404 writing to the tax collector and shall be accompanied by a plan and other information that is
405 required in the case of a request for a division of an assessment under section 10.

406 Section 14: Roll-back taxes; procedures for assessment, etc.; modification or abatement;
407 appeals

408 The assessment, collection, apportionment and payment over of the roll-back taxes
409 imposed by section eight shall be governed by the procedures provided for the assessment and
410 taxation of omitted property under section seventy-five of chapter fifty-nine. Such procedures
411 shall apply to each tax year for which roll-back taxes may be imposed notwithstanding the
412 limitation set forth in said chapter fifty-nine with respect to the periods for which omitted
413 property assessments may be imposed. Any person aggrieved by any determination or
414 assessment by the board of assessors under this chapter may within 30 days of the date of notice
415 thereof apply in writing to the assessors for modification or abatement thereof. Any person
416 aggrieved by the refusal of the assessors to modify such a determination or make such an
417 abatement or by their failure to act upon such an application may appeal to the appellate tax
418 board within thirty days after the date of notice of their decision or within three months of the
419 date of the application, whichever date is later. It shall be a condition of such appeal with respect
420 to the annual general property tax that the asserted tax be paid, but no payment shall be required
421 as a condition of such appeal with respect to any asserted conveyance tax or roll-back tax. If any
422 payment of any tax imposed by this chapter should be made and as the result of any such
423 modification or abatement by the board of assessors or decision by the appellate tax board it shall
424 appear that any such tax has been overpaid, such excess payment shall be reimbursed by the
425 treasurer with interest at the rate of six per cent per annum from time of payment. Collection of
426 any conveyance or roll-back taxes, by sale or taking or otherwise, may be stayed by the appellate

427 tax board while any such appeal is pending. Any partial payment of the asserted tax that may be
428 required by the appellate tax board in connection with such tax shall not exceed one-half of the
429 asserted tax.

430 Section 15: Certificate of amount of conveyance or roll-back tax

431 In connection with any proposed or completed sale or other transfer of any land which
432 has been valued, assessed and taxed under the provisions of this chapter, the owner of record of
433 the land may apply to the board of assessors for a certificate of the amount of conveyance tax
434 and roll-back tax, if any, payable by reason of such sale or other transfer, or that no such tax is
435 payable and stating the amount of any conveyance or roll-back taxes that are payable with
436 respect to such land. Such certificate shall be provided to the applicant within twenty days after
437 application therefor. Such certificate may be recorded with the registry of deeds, and upon such
438 recording of such a certificate become payable, or a certificate by the collector of taxes that the
439 amount of tax stated in such certificate of the board of assessors has been paid, all liens on such
440 land for taxes under this chapter shall terminate, except that any liens for any roll-back taxes
441 assessed by reason of land ceasing to qualify for valuation, assessment and taxation under this
442 chapter after the date of such sale or other transfer, shall continue. In connection with the
443 issuance of such a certificate, the board of assessors may rely upon their own records, affidavits
444 and such other information as they may deem appropriate. The board of assessors shall charge
445 six dollars for each certificate so issued, and the money so received shall be paid into the
446 municipal treasury.

447 Section 16: Equalized valuation based on Urban Access use

448 In determining the equalization required by section nine of chapter fifty-eight, the
449 commissioner of revenue shall determine the value of such land on the basis of its Urban Access
450 use.

451 Section 17: Tax list of board of assessors; information required

452 The factual details to be shown on the tax list of a board of assessors with respect to land
453 which is valued, assessed and taxed under this chapter shall be the same as those set forth by said
454 board with respect to other taxable property in the same city.

455 Section 18: Rules and regulations; forms and procedures

456 The commissioner of revenue shall promulgate such rules and regulations and shall
457 prescribe the use of such forms and procedures as he deems appropriate to and consistent with
458 effectuation of the purposes of this chapter.