

**HOUSE . . . . . No. 2889**

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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 relative to chapter land applications.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>2/5/2021</i>

**HOUSE . . . . . No. 2889**

By Ms. Dykema of Holliston, a petition (accompanied by bill, House, No. 2889) of Carolyn C. Dykema relative to certain deadlines for taxes on recreational, agricultural and horticultural land. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act relative to chapter land applications.

*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, as appearing in the 2016 Official  
2 Edition, is hereby amended by striking out section 8 and inserting in place thereof the following  
3 new section:-

4 Section 8. For any tax year in which a city or town has undertaken a program of  
5 revaluation of all property therein and the commissioner of revenue has certified that said  
6 revalued property is assessed by the board of assessors at full and fair cash valuation under  
7 section 56 of chapter 40, applications made by landowners to the board of assessors for the  
8 valuation, assessment and taxation of their lands as being actively devoted to agricultural or  
9 horticultural uses, shall be considered as filed timely when made not later than the last day to file  
10 an application for a tax abatement of assessed property as revalued and certified for such tax  
11 year, notwithstanding any provision of this chapter to the contrary.

12           If a proper application by a landowner is approved for lands that qualify for valuation,  
13 assessment and taxation as being actively devoted to agricultural, horticultural or agricultural and  
14 horticultural uses for any tax year that property is revalued and certified, that portion of any tax  
15 assessed for such year which is in excess of the tax that otherwise would have been assessed on  
16 such lands had the approval been made timely, shall be abated.

17           SECTION 2. Said chapter 61B, as so appearing, is hereby further amended by striking  
18 out section 5 and inserting in place thereof the following section:-

19           Section 5. In any tax year for which a city or town has undertaken and completed a  
20 program of revaluation of all property therein, applications by landowners for the valuation,  
21 assessment and taxation of their lands on the basis of being maintained in recreational use that  
22 are filed with the board of assessors not later than the last day for filing an application for  
23 abatement of the tax assessed on the new valuation shall be deemed to have been timely made  
24 for the tax year of the revaluation program, notwithstanding any provision of this chapter to the  
25 contrary. If such application is approved and the lands qualify for valuation, assessment and  
26 taxation as lands maintained for recreational use in such tax year, the portion of any tax assessed  
27 for such year which is in excess of the tax which would have been assessed on such lands had  
28 such application been timely made and approved shall be abated.