

HOUSE No. 2857

The Commonwealth of Massachusetts

PRESENTED BY:

Sally P. Kerans

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 providing for regional land assessment values for a certain regional airport.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sally P. Kerans</i>	<i>13th Essex</i>	<i>1/18/2023</i>

HOUSE No. 2857

By Representative Kerans of Danvers, a petition (accompanied by bill, House, No. 2857) of Sally P. Kerans relative to regional assessment values for Beverly airport land in the town of Danvers. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act providing for regional land assessment values for a certain regional airport.

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. Notwithstanding section 5D of chapter 59 of the General Laws, or any other
2 general or special law to the contrary, the city of Beverly shall not be liable to taxation for land
3 in the town of Danvers held for the Beverly airport; but the city of Beverly shall annually on July
4 1 pay to the town of Danvers the amount that would be assessable for the next following fiscal
5 year upon a valuation equal to the average of the assessed taxable valuations of the land, which
6 shall not include buildings or other structures, the assessed valuation for each assessment date
7 being reduced by all abatements, if any. If the land subject to this act was not separately assessed
8 or was exempt from taxation on any of said assessment dates, the fair cash value of the land on
9 such assessment date shall for the purposes of this act be deemed to be the assessed valuation
10 thereof on such date. Payments made by the city of Beverly pursuant to this act for the year when
11 the town of Danvers shall have made a general revaluation of all its real property for purposes of
12 taxation shall not be less than payments made to the town for the year immediately preceding the
13 general revaluation. Whenever the town of Danvers shall be certified by the commissioner or

14 revenue as assessing property at full and fair cash valuation under the provisions of section 56 of
15 chapter 40 of the General Laws, the valuation of such land shall be determined by the assessors
16 of the town of Danvers as of January 1 of the year of such certification subject to the
17 commissioner's determination, under the provisions of section 1A of chapter 58 and subsection
18 (c) of section 2A of chapter 59 of the General Laws, that said valuations are at full and fair cash
19 valuation. The valuations so determined shall be used for the purpose of payments authorized by
20 this act in the year succeeding such determination and the following years thereafter.

21 SECTION 2. The city of Beverly, if aggrieved by the determination of the assessors, may
22 within 6 months after written notice thereof appeal to the appellate tax board. Any part of such
23 land or buildings from which any revenue in the nature of rent is received shall be subject to
24 taxation.

25 SECTION 3. Under this act, revenue received for land used for the take-off and landing
26 of aircraft, including runways and taxi strips, or for the use of buildings on such property which
27 are used as a terminal or administration building or for housing, servicing and repairing aircraft,
28 shall not be deemed to be rent or revenue in the nature of rent within the meaning of this section.