

HOUSE No. 3161

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>1/6/2025</i>

HOUSE No. 3161

By Representative LeBoeuf of Worcester, a petition (accompanied by bill, House, No. 3161) of David Henry Argosky LeBoeuf relative to the classification and taxation of urban public access land. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2866 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

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 Massachusetts General Laws, Part I, Title IX, is amended to include the following:

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

4 Section 1. Urban Public Access land and uses

5 Land not less than five thousand square feet in area in Cities of the Commonwealth shall
6 be deemed to be Urban Public Access Land if it is retained in substantially a natural, wild, or
7 open condition and is open to public access, or in urban agriculture as a proposed or extant
8 Community Garden serving members of the public, or in silviculture as a proposed or extant tree
9 nursery serving members of the public, or in recreation as a proposed or extant recreational use

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

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

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

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

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

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

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

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

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

39 Section 2A: Tax rate for recreational land

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

42 Section 3: Eligibility for classification as Urban Access

43 Eligibility of land for valuation, assessment and taxation under this chapter shall be
44 determined separately for each tax year. Application therefor shall be submitted to the board of
45 assessors of each city in which such land is situated not later than October first of the year
46 preceding each tax year for which such valuation, assessment and taxation is being sought.
47 Application shall be made on a form prescribed by the commissioner of revenue and provided
48 for the use of applicants by said board of assessors. Such form shall provide for the reporting of
49 information pertinent to the provisions of this chapter and for certification by the applicant that
50 he will immediately notify the board of assessors in writing of any subsequent circumstance
51 within his control or knowledge which may cause a change in use of the land covered by such

52 form prior to October first next following. Any application submitted under this section and
53 covering leased land shall be accompanied by a written statement signed by the lessee of his
54 intent to use such land for the purposes set forth in said application. A certification by a
55 landowner that the information set forth in his application is true may be prescribed by said
56 commissioner to be in lieu of a sworn statement to that effect. An application so certified shall be
57 considered as if made under oath and subject to the same penalties as provided by law for
58 perjury.

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

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

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

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

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

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

96 within three months following the filing thereof, shall be deemed a disallowance of such
97 application. The board of assessors shall, within ten days of an allowance, or disallowance, send
98 written notice of such allowance, or disallowance, by certified mail to the applicant and shall set
99 forth therein the reason or reasons for disallowance together with a statement advising the
100 applicant of his right to appeal therefrom as provided in section fourteen. In the case of a partial
101 disallowance, the applicant shall be permitted to file an amendment to the original application.

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

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

118 All liens for roll-back taxes under section eight, other than roll-back taxes based on
119 change of use after the date of such release, shall be released upon its being so established that
120 no roll-back taxes have become due or that any such taxes which have become due have been
121 paid.

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

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

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

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

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

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

160 Except with respect to eminent domain takings, this section shall not apply to the
161 following: mortgage deeds; deeds to or by the city in which the land is located; deeds which
162 correct, modify, supplement or confirm a deed previously recorded; deeds between husband and

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

186 Notwithstanding this section, no conveyance tax imposed by this section will be assessed
187 on land that meets the definition of forest land under section 1 of chapter 61 or the definition of
188 agricultural land under sections 1 and 3 of chapter 61A or the definition of horticultural land
189 under sections 2 and 3 of chapter 61A or the definition of recreational land under section 1 of
190 chapter 61B.

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

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

209 transaction been subject to a roll-back tax. If, at the time during a tax year when a change in land
210 use has occurred, the land was not then valued, assessed and taxed under the provisions of this
211 chapter, then such land shall be subject to roll-back taxes only for such of the 5 immediately
212 preceding years in which the land was valued, assessed and taxed thereunder. In determining the
213 amount of roll-back taxes on land which has undergone a change in use, the board of assessors
214 shall have ascertained the following for each of the roll-back tax years involved:

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

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

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

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

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

228 No roll-back tax imposed by this section will be assessed on land that meets the
229 definition of forest land under section 1 of chapter 61, agricultural land under sections 1 and 3 of

230 chapter 61A, or horticultural land under sections 2 and 3 of chapter 61A, or recreational land
231 under section 1 of chapter 61B.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

286 In the case of intended or determined conversion not involving sale, the municipality
287 shall have an option to purchase the land at full and fair market value to be determined by an
288 impartial appraisal performed by a certified appraiser hired at the expense of the municipality or
289 its assignee, the original appraisal to be completed and delivered to the landowner within 30 days
290 after the notice of conversion to the municipality. In the event that the landowner is dissatisfied
291 with the original appraisal, the landowner may, at the landowner's expense contract for a second
292 appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after

293 completion of the second appraisal, the parties cannot agree on a consideration, the parties will
294 contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne
295 equally by both parties. The third appraisal shall be delivered to both parties within 90 days after
296 the notice of conversion to the municipality and shall be the final determination of consideration.
297 Upon agreement of a consideration, the city shall then have 120 days to exercise its option.
298 During the appraisal process, the landowner may revoke the intent to convert at any time and
299 with no recourse to either party.

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

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

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

313 At the public hearing or a further public hearing, the city may assign its option to a
314 nonprofit conservation organization or to the commonwealth or any of its political subdivisions

315 under the terms and conditions that the mayor may consider appropriate. Notice of the public
316 hearing shall be given in accordance with section 23B of chapter 39.

317 The assignment shall be for the purpose of maintaining no less than 70 per cent of the
318 land in use as forest land as defined in section 1 of this chapter, as agricultural and horticultural
319 land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of
320 chapter 61B, or as Urban Access land as defined in section 1 of chapter 61C, and in no case shall
321 the assignee develop a greater proportion of the land than was proposed by the developer whose
322 offer gave rise to the assignment. All land other than land that is to be developed shall then be
323 bound by a permanent deed restriction that meets the requirements of chapter 184.

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

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

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

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

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

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

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

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

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

355 No sale or conversion of the land shall be consummated until the option period has
356 expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of
357 the land shall be consummated if the terms of the sale differ in any material way from the terms

358 of the purchase and sale agreement which accompanied the bona fide offer to purchase as
359 described in the notice of intent to sell except as provided herein.

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

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

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

370 Section 11: Continuance of classification

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

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

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

386 Section 13: Special or betterment assessments

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

401 portion of the original assessment which remains unpaid shall continue and remain in full force
402 and effect until dissolved in accordance with law. A request for this release shall be made in
403 writing to the tax collector and shall be accompanied by a plan and other information that is
404 required in the case of a request for a division of an assessment under section 10.

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

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

424 treasurer with interest at the rate of six per cent per annum from time of payment. Collection of
425 any conveyance or roll-back taxes, by sale or taking or otherwise, may be stayed by the appellate
426 tax board while any such appeal is pending. Any partial payment of the asserted tax that may be
427 required by the appellate tax board in connection with such tax shall not exceed one-half of the
428 asserted tax.

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

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

446 Section 16: Equalized valuation based on Urban Access use

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

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

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

454 Section 18: Rules and regulations; forms and procedures

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