## HOUSE . . . . . . . . . . . . . No.

### The Commonwealth of Massachusetts

PRESENTED BY:

#### David M. Rogers and William N. Brownsberger

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 updating the tax treatment of recreational lands in the town of Belmont.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
David M. Rogers	24th Middlesex	1/15/2025
William N. Brownsberger	Suffolk and Middlesex	1/15/2025

## HOUSE . . . . . . . . . . . . . No.

[Pin Slip]

# [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 4575 OF 2023-2024.]

#### The Commonwealth of Massachusetts

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

An Act updating the tax treatment of recreational lands in the town of Belmont.

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. (a) Notwithstanding any special or general law to the contrary, sections 2,
- 2 A, and 16 of chapter 61B of the General Laws pertaining to the valuation, assessment, and
- 3 taxation of recreational land (as defined in that chapter) shall not apply in the Town of Belmont's
- 4 assessment or taxation of recreational land after July 1, 2025.
- 5 (b) Beginning July 1, 2025, landowners shall not submit, and the Town of Belmont Board
- of Assessors shall not allow, applications under sections 3, 5, or 6 of chapter 61B of the General
- 7 Laws for eligibility for taxation at the rate applicable to recreational land.
- 8 (c) The provisions of sections 1, 4, 7-15, and 17-18 of chapter 61B of the General Laws,
- 9 including the provisions pertaining to changes in use, taxation upon conveyance, and roll-back
- taxes shall continue to apply in full force to land previously assessed or taxed as recreational land
- under chapter 61B by the Town of Belmont.