SENATE DOCKET, NO. 207 FILED ON: 1/9/2025

SENATE . . . . . No. 2084

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
Bruce E. Tarr	*First Essex and Middlesex*	
Peter J. Durant	*Worcester and Hampshire*	*3/17/2025*

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SENATE . . . . . No. 2084

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2084) of Bruce E. Tarr for legislation relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1936* OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Chapter 61A of the General Laws is hereby amended by striking out section 15, as appearing in the 2022 Official Edition, and inserting in place thereof the following section:-

Section 15. (a) Except as provided for in this section, all buildings located on land which is valued, assessed and taxed on the basis of its agricultural or horticultural uses in accordance with the provisions of this chapter and all land occupied by a dwelling or regularly used for family living shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable property.

(b) Structures and buildings essential to the operation of lands actively devoted to the primary purpose of commercial agriculture, aquaculture, silviculture, horticulture, floriculture or

viticulture and actually used and occupied to carry out such operation as set forth in section 1A of chapter 128, which are constructed or reconstructed subsequent to July 1, 2015 shall be exempt from taxation under chapter 59 to the extent of any increase in value thereof by reason of such construction or reconstruction for a period of 5 years.

The term "structures and buildings" shall include: (1) structures and buildings or portions thereof used directly and exclusively in the raising and production for sale of agricultural and horticultural commodities or necessary for the storage thereof, including structures and buildings or portions thereof used for the processing of agricultural and horticultural commodities, or the retail merchandising of such commodities produced or raised in the commonwealth; (2) structures and buildings used to provide housing for regular and essential employees and their immediate families who are primarily employed in connection with the operation of lands actively devoted to agricultural and horticultural use, but not including structures and buildings occupied as a residence by the applicant and his immediate family; (3) structures and buildings used as indoor exercise arenas exclusively for training and exercising horses in connection with the raising and production for sale of agricultural and horticultural commodities or in connection with a commercial horse boarding operation; (4) structures and buildings used in the production of maple syrup; (5) structures and buildings used in the production of honey and beeswax including those structures and buildings used for the storage of bees. For purposes of this section, the term "indoor exercise arenas" shall not include riding academies that solely provide equine riding lessons or dude ranches.

As used in this section, the term "agricultural" shall include the activity of raising, breeding and boarding of livestock, including commercial horse boarding operations.

(c) Such exemption from taxation shall be granted only upon an application by the owner of the building or structure on a form prescribed by the commissioner. The applicant shall furnish such information as such board of assessors shall require. Such application shall be filed with the assessor of the municipality having the power to assess property for taxation on or before the appropriate taxable status date of such municipality and within 1 year from the date of completion of such construction or reconstruction.

If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he shall approve the application. Such structures or buildings shall be exempt from taxation as herein provided.

(d) The assessed value of any exemption granted under this section shall be entered by the assessor on the portion of the assessment roll provided for property exempt from taxation. An exemption granted pursuant to this section shall continue only while the buildings and structures are actually used and occupied as provided herein, but in no event for more than 10 years.

In the event that land or buildings or structures in agricultural or horticultural use are converted to non-agricultural or non-horticultural use during the period of an exemption granted pursuant to this section, the structures or buildings upon which the exemption was granted shall be subject to roll-back taxes for the period during which the exemption was operative. Structures and buildings subject to roll-back taxes shall be taxed as provided herein.

The assessors of the appropriate assessing unit shall enter on the taxable portion of the assessment roll of the current year the assessed valuation or valuations of the structures or buildings on which exemption was granted in any prior year or years at the assessed valuation or valuations as set forth on the exempt portion of the assessment roll or rolls.

The amount of roll-back taxes shall be computed by the appropriate tax levying body by applying the applicable tax rate for each such prior year to the assessed valuation, as set forth on the exempt portion of the assessment roll, for such structures or buildings for each such prior year during such period of exemption.

Such roll-back taxes shall be levied and collected in the same manner and at the same time as other taxes are imposed and levied under this chapter."