

COMMITTEE ON REVENUE ~ BILL SUMMARY

Bill Number: H.3917

Name: AN ACT UPDATING THE TAX TREATMENT OF RECREATIONAL LANDS
IN THE TOWN OF SWAMPSCOTT
[LOCAL APPROVAL RECEIVED]

Sponsor(s): Rep. Jennifer Balinsky Armini (Marblehead)

Hearing Date: July 15, 2025

Reporting Date: September 13, 2025

Prior History: N/A

CURRENT LAW:

M.G.L. c. 61B – Recreational land: Land which is at least 5 acres in area and actively devoted to recreational use is taxed as Class 3, commercial property. The land is assessed based on recreational purposes, rather than its full and fair market value.

M.G.L. c. 61B § 2 – Value of Recreational Land (Rate of Tax): The value of the recreational land is determined by a board of assessors who must assess the land using the valuations and guidelines established under M.G.L. c.58 but the valuation cannot exceed 25% of its fair cash value which is determined using M.G.L. c.59. The rate of tax applicable to recreational land is the rate determined to be applicable to class 3 commercial property under M.G.L. c.59.

M.G.L. c. 61B § 3 – Eligibility for classification as recreational: An application for recreational land status must be filed to the local board of assessors in which the land is located no later than October 1 of the first year preceding each tax year for which such valuation, assessment and taxation is being sought. The lessee of said land must provide a statement outlining their intent to use such land for the purposes set forth in the application. The landowner must also certify the application.

PROPOSED CHANGE(S):

This proposed home rule petition would prevent landowners in the Town of Swampscott from submitting applications under sections 3, 5, or 6 of chapter 61B for eligibility for taxation at the rate applicable to recreational land on the enactment of this bill into law. It would also prevent the Swampscott Board of Assessors from allowing such applications.

Provisions of Chapter 61B pertaining to changes in use, taxation upon conveyance, and roll-back taxes would continue to apply in full force to land previously assessed or taxed as recreational land under chapter 61B by the Town of Swampscott.