

HOUSE No. 2555

The Commonwealth of Massachusetts

PRESENTED BY:

Paul W. Mark

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 preserving recreational land.

PETITION OF:

NAME:

Paul W. Mark
Bruce E. Tarr

DISTRICT/ADDRESS:

2nd Berkshire
First Essex and Middlesex

HOUSE No. 2555

By Mr. Mark of Peru, a petition (accompanied by bill, House, No. 2555) of Paul W. Mark and Bruce E. Tarr relative to establishing the use value of forest lands. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act relative to preserving recreational 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 SECTION 1. Chapter 61B of the General Laws is hereby amended by striking Section 2
2 and replacing it with the following-

3 Section 2. The value of land classified under the provisions of this chapter shall be
4 determined by the board of assessors of a city or town, in valuing land with respect to which
5 timely application has been made and approved as provided in this chapter. The board, in
6 establishing the use value of land, shall use the list of ranges published under section 11 of
7 chapter 61A and its personal knowledge, judgment and experience as to forest land values.

8 For general property tax purposes, the factual details to be shown on the tax list of a
9 board of assessors with respect to land which is valued, assessed and taxed under this chapter
10 shall be the same as those set forth by the assessors with respect to other taxable property in the
11 same city or town and the collector shall notify the person assessed of the amount of the tax in
12 the manner provided in section 3 of chapter 60. For the collection of taxes under this chapter, the

collector shall have all the remedies provided by said chapter 60. The assessment, collection, apportionment and payment over of the roll-back taxes imposed by section 7 shall be governed by the procedures provided for the assessment and taxation of omitted property under section 75 of chapter 59. Such procedures shall apply to each tax year that roll-back taxes may be imposed notwithstanding the limitation in said chapter 59 with respect to the periods that omitted property assessments may be imposed.

Any person aggrieved by an assessment by the board of assessors under this chapter may, within 30 days of the date of notice thereof, apply in writing to the assessors for abatement thereof. Any person aggrieved by the refusal of the assessors to make such an abatement or by the assessor's failure to act upon such an application may appeal to the appellate tax board within 30 days after the date of notice of the assessor's decision or within 3 months of the date of the application, whichever date is later. It shall be a condition of such appeal, with respect to the annual general property tax, that the asserted tax be paid, but no payment shall be required as a condition of such appeal with respect to any asserted conveyance tax or roll-back tax. If a payment of any tax imposed by this chapter should be made and as a result of such abatement by the board of assessors or decision by the appellate tax board, it shall appear that such tax has been overpaid, such excess payment shall be reimbursed by the town treasurer with interest at the rate of 6 per cent per annum from the time of payment. Collection of conveyance or roll-back taxes, by sale or taking or otherwise, may be stayed by the appellate tax board while such an appeal is pending. A partial payment of the asserted tax that may be required by the appellate tax board in connection with such stay shall not exceed 1/2 of the asserted tax.

SECTION 2. Chapter 61B of the General Laws is hereby amended by striking Section 3 and replacing it with the following-

Section 3. Eligibility of land for valuation, assessment and taxation under this chapter shall be determined at least every ten years. Application therefor shall be submitted to the board of assessors of each city or town in which such land is situated not later than October first of the year preceding each tax year for which such valuation, assessment and taxation is being sought. Application shall be made on a form prescribed by the commissioner of revenue and provided for the use of applicants by said board of assessors. Such form shall provide for the reporting of information pertinent to the provisions of this chapter and for certification by the applicant that he will immediately notify the board of assessors in writing of any subsequent circumstance within his control or knowledge which may cause a change in use of the land covered by such form prior to October first next following. Any application submitted under this section and covering leased land shall be accompanied by a written statement signed by the lessee of his intent to use such land for the purposes set forth in said application. A certification by a landowner that the information set forth in his application is true may be prescribed by said commissioner to be in lieu of a sworn statement to that effect. An application so certified shall be considered as if made under oath and subject to the same penalties as provided by law for perjury.