

HOUSE No. 3732

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 forest ecosystems.

PETITION OF:

NAME:

Paul W. Mark

DISTRICT/ADDRESS:

2nd Berkshire

HOUSE No. 3732

By Mr. Mark of Peru, a petition (accompanied by bill, House, No. 3732) of Paul W. Mark relative to the classification and taxation of forest ecosystem land. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to forest ecosystems.

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

1 The General Laws are hereby amended by inserting after chapter 61B the following
2 chapter:-

3 Chapter 61C: CLASSIFICATION AND TAXATION OF FOREST ECOSYSTEM
4 LAND

5 Section 1. Definitions

6 “Certification”, approval of a forest ecosystem plan by a certified professional.

7 “Certified professional”, a certified forester, credentialed forest ecologist or designated
8 land steward acting on behalf of an eligible planning agency or environmental organization.

9 “Contiguous land”, land separated from other land under the same ownership by a public
10 or private way, waterway or an easement for water supply.

11 “Forest ecosystem”, land classified as forest ecosystem land pursuant to section 2.

12 “Forest ecovalue plan”, a completed copy of a form provided by the state and completed
13 by an certified professional, and executed by the owner that provides for a 10 year program of
14 maximal ecosystem services specific to the forest ecosystem land and accessory non-forested
15 land, if applicable.

16 Section 2. Land not less than 10 contiguous acres in area shall be deemed to be forest
17 ecosystem land that serves the public good through maximal ecosystem services if it has been
18 retained in substantially a natural or wild condition for at least the previous 10 years and under a
19 forest ecovalue plan established by a certified professional to maximize nature-based services
20 such as carbon storage and sequestration, climate mitigation, biodiversity and ecosystem
21 integrity.

22 Section 2A. The value of land classified under the provisions of this chapter shall be
23 determined under section 38 of chapter 59 solely on the basis of its use. The board of assessors
24 shall assess such land at valuations based upon the guidelines established under the provisions of
25 chapter 58, but in no event shall such valuation exceed 10 per cent of its fair cash value as
26 determined pursuant to chapter 59. The rate of tax applicable to forest ecosystem land shall be
27 the lowest tax rate possible.

28 Section 3. Eligibility of land for valuation, assessment and taxation under this chapter
29 shall be recertified every 10 years. Application therefor shall be submitted to the board of
30 assessors of each city or town in which such land is situated not later than October first of the
31 year preceding the tax year for which such valuation, assessment and taxation is being sought.
32 Application shall be made on a form prescribed by the commissioner of revenue and provided
33 for the use of applicants by said board of assessors. Such form shall provide for the reporting of

34 information pertinent to the provisions of this chapter and for certification by the applicant that
35 he or she will immediately notify the board of assessors in writing of any subsequent
36 circumstance within his or her control or knowledge which may cause a change in use of the land
37 covered by such form prior to October first next following. Any application submitted under this
38 section and covering leased land shall be accompanied by a written statement signed by the
39 lessee of his or her intent to use such land for the purposes set forth in said application. A
40 certification by a landowner that the information set forth in his application is true may be
41 prescribed by said commissioner to be in lieu of a sworn statement to that effect. An application
42 so certified shall be considered as if made under oath and subject to the same penalties as
43 provided by law for perjury.

44 Section 4. If a change in use of land maintained as forest ecosystem land as defined in
45 section 1 occurs between October first and June thirtieth of the year preceding the renewal tax
46 year, the board of assessors shall disallow or nullify the application filed under authority of
47 section 3, and, after examination and inquiry, shall determine the full and fair value of said land
48 under the valuation standard applicable to other land and shall assess the same according to such
49 value. If, notwithstanding such change of use, the land is valued, assessed and taxed under the
50 provisions of this chapter in the ensuing year, upon notice thereof said board shall enter an
51 assessment and the amount of the increased tax resulting from such assessment, as an added
52 assessment and tax against such land, for the particular year involved in the manner prescribed in
53 section 75 of chapter 59. The amount of the added assessment shall be equal to the difference, if
54 any, between the assessment imposed under this chapter and the assessment which would have
55 been imposed had the land been valued and assessed as other land. The enforcement and

56 collection of additional taxes resulting from any additional assessment so imposed shall be as
57 provided by said chapters 59 and 60.

58 Section 5. In any city or town in which a program of revaluation of all property therein
59 has been or shall be undertaken and completed in time to be reflected in the assessments for the
60 next succeeding tax year but not in sufficient time to permit landowners to make application
61 prior to October first of the year preceding the tax year for the valuation, assessment and taxation
62 of their lands for the ensuing tax year on the basis of being maintained in forest ecosystem use,
63 any such application filed with the board of assessors after October first and not more than 30
64 days following the mailing of the tax bill containing the new valuation shall be deemed to have
65 been timely made for the tax year of the revaluation program, notwithstanding any provision of
66 this chapter to the contrary. If such application is approved and the lands qualify for valuation,
67 assessment and taxation as lands maintained for forest ecosystem use in the ensuing tax year, the
68 portion of any tax assessed for such year which is in excess of the tax which would have been
69 assessed on such lands had such application been timely made and approved shall be abated.

70 Section 6. An application for valuation, assessment and taxation of land under the
71 provisions of this chapter shall be allowed or disallowed by the board of assessors of the city or
72 town in which such land is located within 3 months of the filing thereof. An application for
73 valuation, assessment and taxation of land under the provisions of this chapter shall be
74 disallowed by the board of assessors of the city or town in which such land is located if, in their
75 judgment such land, in whole or in part, does not qualify thereunder. If any board of assessors
76 shall determine that any such application is submitted for the purpose of evading payment of full
77 and proper taxes, such board shall disallow such application. The failure of a board of assessors
78 to allow or disallow any such application within 3 months following the filing thereof, shall be

79 deemed a disallowance of such application. The board of assessors shall, within 10 days of an
80 allowance, or disallowance, send written notice of such allowance, or disallowance, by certified
81 mail to the applicant and shall set forth therein the reason or reasons for disallowance together
82 with a statement advising the applicant of his right to appeal therefrom as provided in section 14.
83 In the case of a partial disallowance, the applicant shall be permitted to file an amendment to the
84 original application.

85 With respect to the first application relating to a parcel of land which has been approved,
86 and any subsequent such applications after a lapse of time when such land has not been valued,
87 assessed and taxed under this chapter or after a change of record ownership of such land, the
88 board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or
89 district in which the city or town is situated a statement of their action which shall constitute a
90 lien upon the land covered by such application for such taxes as may be levied under the
91 provisions of this chapter. The statement shall name the owner or owners of record and shall
92 include a description of the land adequate for identification. Unless such a statement is recorded
93 the lien shall not be effective with respect to a bona fide purchaser or other transferee without
94 actual knowledge of such lien. Upon application of any record owner, such liens shall be
95 released by the board of assessors with respect to any parcel of land as hereinafter provided upon
96 the applicable facts being established by records, affidavits or otherwise.

97 All liens for conveyance tax under section 7 shall be released upon its being established
98 that no conveyance or change of use by the owner at the time of such release will result in a
99 conveyance tax under said section 7 or that any such taxes which have become due have been
100 paid.

101 All liens for roll-back taxes under section 8, other than roll-back taxes based on change of
102 use after the date of such release, shall be released upon its being so established that no roll-back
103 taxes have become due or that any such taxes which have become due have been paid.

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

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

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

114 Section 7. Any forest ecosystem land which is valued, assessed and taxed under the
115 provisions of this chapter, if sold for other use within a period of 10 years from the beginning of
116 the fiscal year in which it was first so classified shall be subject to a conveyance tax applicable to
117 the total sales price of such land, which tax shall be in addition to such taxes as may be imposed
118 under any other provision of law. Said conveyance tax shall be at the following rate: 10 per cent
119 if sold within the first 5 years of its being first so classified; and, 5 per cent if sold within the
120 sixth through tenth year of its being first so classified. No conveyance tax shall be imposed under
121 the provisions of this section following the end of the tenth year of its being first so classified.

122 The conveyance tax shall be due and payable by the grantor at the time of transfer of the property

123 by deed or other instrument of conveyance and shall be payable to the tax collector of the city or
124 town in which the property is entered upon the tax list. In the case of taking by eminent domain,
125 the value of the property taken shall be determined in accordance with chapter 79, and the
126 amount of conveyance tax, if any, shall be added as an added value. If there is filed with the
127 board of assessors an affidavit by the purchaser that the land is being purchased for forest
128 ecosystem use, no conveyance tax shall be payable by the seller by reason of the sale, but if the
129 land is not continued in that use for at least 5 consecutive years, the purchaser shall be liable for
130 any conveyance tax that would have been payable on the sale as a sale for other use. The
131 conveyance tax shall be assessed only on the portion of land whose use has changed.
132 Notwithstanding the foregoing provisions, no conveyance tax shall be assessed if the land
133 involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or
134 town in which it is situated, by the commonwealth or by a nonprofit conservation organization,
135 but if any portion of the land is sold for or converted to commercial, residential, or industrial use
136 within 5 years of acquisition by a nonprofit conservation organization, the conveyance tax shall
137 be assessed against the nonprofit conservation organization in the amount that would have been
138 assessed at the time of acquisition of the subject parcel by the nonprofit conservation
139 organization had such transaction been subject to a conveyance tax. The conveyance tax shall be
140 assessed only on the portion of land whose use has changed.

141 Except with respect to eminent domain takings, this section shall not apply to the
142 following: mortgage deeds; deeds to or by the city or town in which the land is located; deeds
143 which correct, modify, supplement or confirm a deed previously recorded; deeds between
144 husband and wife and parent and child when no consideration is received; tax deeds; deeds
145 releasing any property which is a security for a debt or other obligation; deeds for division of

146 property between owners without monetary consideration; foreclosures of mortgages and
147 conveyances by the foreclosing parties; deeds made pursuant to a merger of a corporation or by a
148 subsidiary corporation to a parent corporation for no consideration other than cancellation and
149 surrender of capital stock of the subsidiary which do not change beneficial ownership; and
150 property transferred by devise or other as a result of death. A nonexempt transfer subsequent to
151 any exempt transfer or transfers shall be subject to the provisions of this section. Upon such
152 nonexempt transfer the date of acquisition by the grantor, for purposes of this section, shall be
153 deemed to be the date of the last preceding transfer not excluded by the foregoing provisions
154 from application of this section; except that in the case of transfer by a grantor who has acquired
155 the property from a foreclosing mortgagee the date of acquisition shall be deemed to be the date
156 of such acquisition. If any tax imposed under this section should not be paid, the collector of
157 taxes shall have the same powers and be subject to the same duties with respect to such taxes as
158 in the case of the annual taxes upon real estate. The law in regard to the collection of the annual
159 taxes, to the sale of land for the nonpayment thereof and to redemption therefrom shall apply to
160 such taxes, so far as the same are applicable. Any classified forest ecosystem land which is
161 valued, assessed and taxed under the provisions of this chapter, if changed by the owner thereof
162 to another use within a period of 10 years from the date of its classification for forest ecosystem
163 use by said owner, shall be subject to the conveyance tax applicable hereunder at the time of
164 such change in use as if there had been an actual conveyance, and the value of such land for the
165 purpose of determining a total sales price shall be fair market value as determined by the board
166 of assessors of the city or town involved for all other property.

167 Notwithstanding this section, no conveyance tax imposed by this section will be assessed
168 on land that meets the definition of forest land under section 1 of chapter 61 or the definition of

169 agricultural land under sections 1 and 3 of chapter 61A or the definition of horticultural land
170 under sections 2 and 3 of chapter 61A.

171 Section 8. Whenever land which is valued, assessed and taxed under this chapter no
172 longer meets the definition of forest ecosystem use, it shall be subject to additional taxes, in this
173 section called roll-back taxes, in the current tax year in which it is disqualified and in each of the
174 4 immediately preceding tax years in which the land was so valued, assessed and taxed, but the
175 roll-back taxes shall not apply unless the amount of the taxes, as computed under this section,
176 exceeds the amount, if any, imposed under section 7 and, in that case, the land shall not be
177 subject to the conveyance tax imposed under said section 7. For each tax year, the roll-back tax
178 shall be equal to the difference, if any, between the taxes paid or payable for that tax year in
179 accordance with this chapter and the taxes that would have been paid or payable had the land
180 been valued, assessed and taxed without regard to these provisions. Notwithstanding the
181 foregoing provisions, no roll-back taxes shall be assessed if the land involved, or a lesser interest
182 in the land, is acquired for a natural resource purpose by the city or town in which it is situated,
183 by the commonwealth or by a nonprofit conservation organization, but if any portion of the land
184 is sold or converted to commercial, residential, or industrial use within 5 years after acquisition
185 by a nonprofit conservation organization, roll-back taxes shall be assessed against the nonprofit
186 conservation organization in the amount that would have been assessed at the time of acquisition
187 of the subject parcel by the nonprofit conservation organization had the transaction been subject
188 to a roll-back tax. If, at the time during a tax year when a change in land use has occurred, the
189 land was not then valued, assessed and taxed under the provisions of this chapter, then such land
190 shall be subject to roll-back taxes only for such of the 5 immediately preceding years in which
191 the land was valued, assessed and taxed thereunder. In determining the amount of roll-back taxes

192 on land which has undergone a change in use, the board of assessors shall have ascertained the
193 following for each of the roll-back tax years involved:

194 (a) the full and fair value of such land under the valuation standard applicable to other
195 land in the city or town;

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

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

200 (d) the amount of the roll-back tax for that tax year by multiplying the amount of the
201 additional assessment determined under clause (c) by the general property tax rate of the city or
202 town applicable for that tax year.

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

207 No roll-back tax imposed by this section will be assessed on land that meets the
208 definition of forest land under section 1 of chapter 61, agricultural land under sections 1 and 3 of
209 chapter 61A, or horticultural land under sections 2 and 3 of chapter 61A.

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

212 Section 9. Land taxed under this chapter shall not be sold for, or converted to, residential,
213 industrial or commercial use while so taxed or within 1 year after that time unless the city or
214 town in which the land is located has been notified of the intent to sell for, or to convert to, that
215 other use.

216 The discontinuance of forest ecosystem use shall not, in itself, for the purposes of this
217 section, be considered a conversion. Specific use of land for a residence for the owner, the
218 owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or
219 surviving husband or wife of any deceased such relative, or for living quarters for any persons
220 actively employed full-time in the use and care of such land for forest ecosystem purposes, shall
221 not be a conversion for the purposes of this section, and a certificate of the board of assessors,
222 recorded with the registry of deeds, shall conclusively establish that particular use.

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

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

231 Any notice of intent to sell for other use shall also be accompanied by any additional
232 agreements or a statement of any additional consideration for any contiguous land under the

233 same ownership, and not classified under this chapter, but sold or to be sold contemporaneously
234 with the proposed sale.

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

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

245 The notice of intent to sell or convert shall be sent by the landowner by certified mail or
246 hand delivered to the mayor and city council of a city, or board of selectmen of a town, and in
247 the case of either a city or a town, to its board of assessors, to its planning board and
248 conservation commission, if any, and to the state forester.

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

253 The notice of intent to sell or convert shall be considered to have been duly mailed if
254 addressed to the mayor and city council or board of selectmen in care of the city or town clerk; to

255 the planning board and conservation commission if addressed to them directly; to the state
256 forester if addressed to the commissioner of the department of conservation and recreation and to
257 the assessors if addressed to them directly.

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

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

264 In the case of intended or determined conversion not involving sale, the municipality
265 shall have an option to purchase the land at full and fair market value to be determined by an
266 impartial appraisal performed by a certified appraiser hired at the expense of the municipality or
267 its assignee, the original appraisal to be completed and delivered to the landowner within 30 days
268 after the notice of conversion to the municipality. In the event that the landowner is dissatisfied
269 with the original appraisal, the landowner may, at the landowner's expense contract for a second
270 appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after
271 completion of the second appraisal, the parties cannot agree on a consideration, the parties will
272 contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne
273 equally by both parties. The third appraisal shall be delivered to both parties within 90 days after
274 the notice of conversion to the municipality and shall be the final determination of consideration.
275 Upon agreement of a consideration, the city or town shall then have 120 days to exercise its

276 option. During the appraisal process, the landowner may revoke the intent to convert at any time
277 and with no recourse to either party.

278 The option may be exercised only after a public hearing followed by written notice
279 signed by the mayor or board of selectmen, mailed to the landowner by certified mail at the
280 address that is specified in the notice of intent. Notice of the public hearing shall be given in
281 accordance with section 23B of chapter 39.

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

285 The notice to the landowner of the city or town's election to exercise its option shall be
286 accompanied by a proposed purchase and sale contract or other agreement between the city or
287 town and the landowner which, if executed, shall be fulfilled within a period of not more than 90
288 days after the date the contract or agreement, endorsed by the landowner, is returned by certified
289 mail to the mayor or board of selectmen, or upon expiration of any extended period that the
290 landowner has agreed to in writing, whichever is later.

291 At the public hearing or a further public hearing, the city or town may assign its option to
292 a nonprofit conservation organization or to the commonwealth or any of its political subdivisions
293 under the terms and conditions that the mayor or board of selectmen may consider appropriate.
294 Notice of the public hearing shall be given in accordance with section 23B of chapter 39.

295 The assignment shall be for the purpose of maintaining no less than 70 per cent of the
296 land in use as forest land as defined in section 1 of this chapter, as agricultural and horticultural
297 land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of

298 chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was
299 proposed by the developer whose offer gave rise to the assignment. All land other than land that
300 is to be developed shall then be bound by a permanent deed restriction that meets the
301 requirements of chapter 184.

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

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

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

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

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

317 The notice of exercise to the landowner shall be accompanied by a proposed purchase
318 and sale contract or other agreement between the assignee and landowner which, if executed,

319 shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended
320 period that the landowner has agreed to in writing, from the date the contract or agreement,
321 endorsed by the landowner, is returned by certified mail to the assignee.

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

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

328 If the city or town elects not to exercise the option, and not to assign its right to exercise
329 the option, the city or town shall send written notice of nonexercise signed by the mayor or board
330 of selectmen to the landowner by certified mail at the address that is specified in the notice of
331 intent. The notice of nonexercise shall contain the name of the owner of record of the land and
332 description of the premises adequate for identification of them, and shall be recorded with the
333 registry of deeds.

334 No sale or conversion of the land shall be consummated until the option period has
335 expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of
336 the land shall be consummated if the terms of the sale differ in any material way from the terms
337 of the purchase and sale agreement which accompanied the bona fide offer to purchase as
338 described in the notice of intent to sell except as provided herein.

339 This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage
340 shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the

341 sale to the parties in the manner described in this section for notice of intent to sell or convert,
342 and the giving of that notice may be established by an affidavit as described in this section.

343 Section 10. All buildings located on land which is valued, assessed and taxed on the basis
344 of its forest ecosystem use in accordance with the provisions of this chapter and all land occupied
345 by a dwelling or regularly used for family living shall be valued, assessed and taxed by the same
346 standards, methods and procedures as other taxable property.

347 Section 11. Continuance of land valuation, assessment and taxation under the provisions
348 of this chapter shall depend upon continuance of such land in forest ecosystem use and
349 compliance with other requirements of this chapter and not upon continuance in the same owner
350 of title to such land. Liability to roll-back taxes, determined pursuant to section 8 shall attach
351 when such land no longer qualifies as forest ecosystem land actively and shall be the obligation
352 of the then owner of the land. For purposes relating to roll-back taxes such qualification shall
353 depend on the actual use of such land for the previous 5 years, and not on the filing of
354 application under section 3 for any year.

355 Section 12. If, by conveyance or other action of the owner thereof, a portion of land
356 which is valued, assessed and taxed under the provisions of this chapter is separated for a use
357 which does not qualify as forest ecosystem land, the land so separated shall be subject to liability
358 for conveyance or roll-back taxes applicable thereto, but such separation shall not impair the
359 right of the remainder of such land to continuance of valuation, assessment and taxation
360 thereunder; provided, however, that such remaining land continues to so qualify.

361 Section 13. Land qualifying for valuation, assessment and taxation under this chapter
362 shall be subject to special assessments or betterment assessments to such pro rata extent as the

363 service or facility financed by such assessment is used for improving the forest ecosystem use
364 capability of said land or for the personal benefit of the owner thereof. This assessment shall,
365 however, upon application, be suspended during the time the land is in classified forest
366 ecosystem use and shall become due and payable as of the date when the use of the land is
367 changed. Payment of the assessment and interest on it shall be made in accordance with section
368 13 of chapter 80, but the interest shall be computed from the date of the change in use. If only a
369 portion of a tract of land which benefits from a suspension of payment is changed from that use,
370 the assessment shall become due and payable as of the date when the use was changed only to
371 the extent of and in the proportion that the frontage of that portion bears to the street frontage of
372 the entire tract of land which originally benefited from a suspension of payment. Upon receipt of
373 full payment of a portion of a suspended assessment, the tax collector shall dissolve the lien for
374 the assessment insofar as it affects the portion of the land changed from forest ecosystem use.
375 The lien for the portion of the original assessment which remains unpaid shall continue and
376 remain in full force and effect until dissolved in accordance with law. A request for this release
377 shall be made in writing to the tax collector and shall be accompanied by a plan and other
378 information that is required in the case of a request for a division of an assessment under section
379 10.

380 Section 14. The assessment, collection, apportionment and payment over of the roll-back
381 taxes imposed by section 8 shall be governed by the procedures provided for the assessment and
382 taxation of omitted property under section 75 of chapter 59. Such procedures shall apply to each
383 tax year for which roll-back taxes may be imposed notwithstanding the limitation set forth in
384 said chapter 59 with respect to the periods for which omitted property assessments may be
385 imposed. Any person aggrieved by any determination or assessment by the board of assessors

386 under this chapter may within 30 days of the date of notice thereof apply in writing to the
387 assessors for modification or abatement thereof. Any person aggrieved by the refusal of the
388 assessors to modify such a determination or make such an abatement or by their failure to act
389 upon such an application may appeal to the appellate tax board within 30 days after the date of
390 notice of their decision or within 3 months of the date of the application, whichever date is later.
391 It shall be a condition of such appeal with respect to the annual general property tax that the
392 asserted tax be paid, but no payment shall be required as a condition of such appeal with respect
393 to any asserted conveyance tax or roll-back tax. If any payment of any tax imposed by this
394 chapter should be made and as the result of any such modification or abatement by the board of
395 assessors or decision by the appellate tax board it shall appear that any such tax has been
396 overpaid, such excess payment shall be reimbursed by the town treasurer with interest at the rate
397 of 6 per cent per annum from time of payment. Collection of any conveyance or roll-back taxes,
398 by sale or taking or otherwise, may be stayed by the appellate tax board while any such appeal is
399 pending. Any partial payment of the asserted tax that may be required by the appellate tax board
400 in connection with such tax shall not exceed one-half of the asserted tax.

401 Section 15. In connection with any proposed or completed sale or other transfer of any
402 land which has been valued, assessed and taxed under the provisions of this chapter, the owner of
403 record of the land may apply to the board of assessors for a certificate of the amount of
404 conveyance tax and roll-back tax, if any, payable by reason of such sale or other transfer, or that
405 no such tax is payable and stating the amount of any conveyance or roll-back taxes that are
406 payable with respect to such land. Such certificate shall be provided to the applicant within 20
407 days after application therefor. Such certificate may be recorded with the registry of deeds, and
408 upon such recording of such a certificate become payable, or a certificate by the collector of

409 taxes that the amount of tax stated in such certificate of the board of assessors has been paid, all
410 liens on such land for taxes under this chapter shall terminate, except that any liens for any roll-
411 back taxes assessed by reason of land ceasing to qualify for valuation, assessment and taxation
412 under this chapter after the date of such sale or other transfer, shall continue. In connection with
413 the issuance of such a certificate, the board of assessors may rely upon their own records,
414 affidavits and such other information as they may deem appropriate. The board of assessors shall
415 charge \$6 for each certificate so issued, and the money so received shall be paid into the town
416 treasury.

417 Section 16. In determining the equalization required by section 9 of chapter 58, the
418 commissioner of revenue shall determine the value of such land on the basis of its forest
419 ecosystem use.

420 Section 17. The factual details to be shown on the tax list of a board of assessors with
421 respect to land which is valued, assessed and taxed under this chapter shall be the same as those
422 set forth by said board with respect to other taxable property in the same city or town.

423 Section 18. The commissioner of revenue shall promulgate such rules and regulations and
424 shall prescribe the use of such forms and procedures as he deems appropriate to and consistent
425 with effectuation of the purposes of this chapter.