HOUSE DOCKET, NO. 335 FILED ON: 1/10/2013

# HOUSE . . . . . No. 2565

The Commonwealth of Massachusetts

PRESENTED BY:

***John V. Fernandes***

*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 passage of the accompanying:

An Act making corrective changes in certain laws regarding the taxation of forest, farm and recreation land .

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *John V. Fernandes* | *10th Worcester* |
| *Geoff Diehl* | *7th Plymouth* |

HOUSE DOCKET, NO. 335 FILED ON: 1/10/2013

# HOUSE . . . . . No. 2565

By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2565) of John V. Fernandes and Geoff Diehl relative to making corrective changes in certain laws regarding the taxation of forest, farm and recreation land. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2507* OF 2011-2012.]

## The Commonwealth of Massachusetts

An Act making corrective changes in certain laws regarding the taxation of forest, farm and recreation land .

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

SECTION 1. Section 2 of chapter 61 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by striking the words "prior to", as appearing in lines 36 and 37, and inserting in place thereof in both lines the words:- not later than.

SECTION 2. Section 3 of said chapter 61, as so appearing, is hereby amended by striking the third paragraph and inserting in place thereof the following paragraph:-

For general property tax purposes, the factual details to be shown on the tax list of a board of assessors with respect to land which is valued, assessed and taxed under this chapter shall be the same as those set forth by said board with respect to other taxable property in the same city or town and the collector shall notify the person assessed of the amount of the tax in 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 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 for which roll-back taxes may be imposed notwithstanding the limitation set forth in said chapter 59 with respect to the periods for which omitted property assessments may be imposed. Any person aggrieved by any assessment by the board of assessors under this chapter may within 30 days of the date of notice thereof

18 apply in writing to the assessors for abatement thereof. Any person aggrieved by the refusal of
19 the assessors to make such an abatement or by their failure to act upon such an application may
20 appeal to the appellate tax board within 30 days after the date of notice of their decision or within
21 3 months of the date of the application, whichever date is later. It shall be a condition of such
22 appeal with respect to the annual general property tax that the asserted tax be paid, but no
23 payment shall be required as a condition of such appeal with respect to any asserted conveyance
24 tax or roll-back tax. If any payment of any tax imposed by this chapter should be made and as
25 the result of any such abatement by the board of assessors or decision by the appellate tax board
26 it shall appear that any such tax has been overpaid, such excess payment shall be reimbursed by
27 the town treasurer with interest at the rate of 6 per cent per annum from time of payment.
28 Collection of any conveyance or roll back taxes, by sale or taking or otherwise, may be stayed by
29 the appellate tax board while any such appeal is pending. Any partial payment of the asserted
30 tax that may be required by the appellate tax board in connection with such stay shall not exceed
31 one half of the asserted tax.

32 SECTION 3. The first paragraph of section 7 of said chapter 61, as so appearing, is
33 hereby amended by adding the following sentence: -

34 Notwithstanding the foregoing provisions, no roll-back taxes shall be assessed if the land
35 involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or
36 town in which it is situated, by the commonwealth or by a nonprofit conservation organization,
37 but if any portion of the land is sold or converted to commercial, residential, or industrial use
38 within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be
39 assessed against the nonprofit conservation organization in the amount that would have been
40 assessed at the time of acquisition of the subject parcel by the nonprofit conservation
41 organization had the transaction been subject to a roll-back tax.

42 SECTION 4. The first paragraph of section 13 of chapter 61A of the General Laws, as
43 appearing in the 2010 Official Edition, is hereby amended by inserting after the second sentence
44 the following sentence: -

45 Notwithstanding the foregoing provisions, no roll-back taxes shall be assessed if the land
46 involved, or a lesser interest in the land, is acquired for a natural resource purpose by the city or
47 town in which it is situated, by the commonwealth or by a nonprofit conservation organization,
48 but if any portion of the land is sold or converted to commercial, residential, or industrial use
49 within 5 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be
50 assessed against the nonprofit conservation organization in the amount that would have been
51 assessed at the time of acquisition of the subject parcel by the nonprofit conservation
52 organization had the transaction been subject to a roll-back tax.

53 SECTION 5. Section 14 of said chapter 61A, as so appearing, is hereby amended by
54 striking the words “forest certification”, as appearing in line 6, and inserting in place thereof the
55 words:- agricultural or horticultural use.

56 SECTION 6. Section 8 of chapter 61B of the General Laws, as appearing in the 2010
57 Official Edition, is hereby amended by striking the word “ten”, as appearing in line 26, and
58 inserting in place thereof the word:- 5.

59 SECTION 7. Section 9 of said chapter 61B, as so appearing, is hereby amended by
60 striking the words “forest certification”, as appearing in line 6, and inserting in place thereof the
61 words:- recreational use.

62 SECTION 8. Section 14 of chapter 61B is hereby amended by striking the word “sixty”,
63 as appearing in line 9, and inserting in place thereof the word:- 30.