

RECOMMENDATION.

AN ACT EXEMPTING FROM REAL ESTATE TAXATION IMPROVEMENTS TO THE LANDING AREAS OF COMMERCIAL AIRPORTS AVAILABLE FOR PUBLIC USE AT NO CHARGE.

There are twenty-three publicly owned airports and thirty-two privately owned, commercially licensed airports in Massachusetts. While the operating costs of publicly owned airports almost always exceed the revenue, and consequently require periodic appropriations, the privately owned airports, which often fill an important community need, pay taxes like any other business.

These privately owned commercial airports generally have grass landing strips which are unsuitable for use during certain times of the year. The owners are generally reluctant to pave the runways because this would greatly increase the value used for the assessment of local real estate taxes.

This act is designed to encourage the improvement of such airports, which are providing a public service at no cost to the taxpayer, by limiting the tax on the landing area to the unimproved value, so long as the airport holds a commercial license from the commonwealth and the public is not charged for using it.

Recommendation of the Massachusetts Aeronautics Commission
(House, No. 2). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Six.

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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 5 of chapter 59 of the General Laws, as
2 amended, is hereby further amended by adding after
3 clause thirty-seven the following clause:—
4 Thirty-eight, In determining the valuation, for city
5 and town tax purposes, of any privately owned airport
6 approved for commercial operation by the Massachu-
7 setts aeronautics commission, the value of any improve-
8 ments on or to the landing area shall not be included, so
9 long as the owner grants free use to the general public
10 for the landing, taking off and taxiing of aircraft.

