
To accompany the petition of Clarence P. Kidder that provision be made for the reimbursement to cities and towns for the loss of taxes on land owned by educational institutions. Ways and Means.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Five.

An Act providing State Reimbursement to Cities and Towns for the Loss of Taxes on Land owned by Educational Institutions.

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

1 Chapter fifty-eight of the General Laws
2 is hereby amended by inserting after sec-
3 tion seventeen, under the heading Reimburse-
4 ment for Loss of Taxes on Land owned by
5 Educational Institutions, the following new
6 sections:—

7 *Section 17A.* In nineteen hundred and
8 twenty-five and in every fifth year thereafter
9 the commissioner shall, between April first and
10 June first, determine as of April first the fair
11 cash value of all land in every town owned and
12 occupied by any educational institution for the
13 purposes for which it was incorporated and
14 exempt from local taxation under section five
15 of chapter fifty-nine, or otherwise. This deter-
16 mination shall be in such detail as to lots, sub-
17 divisions or acreage as the commissioner may

18 deem necessary; and to assist him in making
19 it he may require oral or written information
20 from any officer or agent of such an institution,
21 or of the commonwealth or of any town therein
22 and from any other inhabitant thereof, and
23 may require such information to be on oath.
24 Such officers, agents and persons, so far as able,
25 shall furnish the commissioner with the re-
26 quired information in such form as he may
27 indicate, within fifteen days after being so re-
28 quested by him.

29 *Section 17B.* The commissioner, not later
30 than June tenth of each year in which he makes
31 such determination, shall notify the assessors
32 of each town wherein such an institution owns
33 and occupies land as aforesaid, of his deter-
34 mination of the value of such land in such town.
35 A board of assessors aggrieved by said deter-
36 mination may, within ten days after the date
37 of the notice, apply for a correction thereof to
38 the board of appeal from decisions of the com-
39 missioner of corporations and taxation. Said
40 board shall give a hearing to such assessors not
41 later than July fifteenth following, and shall
42 seasonably notify them and the commissioner
43 of the time and place of the hearing. After
44 the hearing said board of appeal shall notify
45 said board of assessors and the commissioner of
46 its finding as to the value of the land in ques-
47 tion, and its decision shall be conclusive.

48 *Section 17C.* The valuation determined
49 under the two preceding sections shall be in

50 effect for the purposes of section seventeen E
51 during the year in which such valuation is made
52 and the four succeeding years, and until an-
53 other valuation is made under said sections;
54 except that whenever land is acquired by such
55 an institution and which is exempt from local
56 taxation as aforesaid, the commissioner shall
57 adopt the assessed valuation of said land made
58 in the year last preceding such purchase, and
59 such assessed valuation shall be the valuation
60 of the land for the purposes of said section
61 seventeen E, until a new valuation is made by
62 the commissioner under sections thirteen and
63 fourteen.

64 *Section 17D.* In every year, not later than
65 August first, the commissioner shall deliver to
66 the state treasurer a statement as to the value
67 of land subject to sections seventeen A to seven-
68 teen E, inclusive, in each town, and of the
69 amount of money to be paid to each of such
70 towns as determined by the following section:—

71 *Section 17E.* The treasurer in every year,
72 not later than November fifteenth, shall reim-
73 burse each town in which an educational insti-
74 tution owns and occupies land exempt from
75 local taxation as aforesaid, an amount in lieu
76 of taxes upon the value of such land as reported
77 to him by the commissioner under the preceding
78 section, determined by multiplying each thou-
79 sand dollars of valuation or fractional part
80 thereof by the rate provided for under section
81 fifty-eight of chapter sixty-three.

