

**Chap. 872.** AN ACT RELATIVE TO COMPENSATION FOR OVERTIME SERVICE BY REGULAR POLICE OFFICERS OF CITIES AND TOWNS AND MEMBERS OF THE POLICE FORCE OF THE METROPOLITAN DISTRICT COMMISSION.

*Be it enacted, etc., as follows:*

SECTION 1. Chapter 147 of the General Laws is hereby amended by inserting after section 17F the following section:—

*Section 17G.* Notwithstanding the provisions of any general or special law to the contrary, the services of all regular or permanent police officers of every city and town which accepts this section shall be restricted to five days and to forty hours in any one week; provided, that service in excess of the aforesaid days and hours may be authorized by the police commissioner, chief, superintendent or other officer or board at the head of the police department of any such city or town and the officer performing such additional service shall be compensated at an hourly rate equal to one and one half times the hourly rate of his regular compensation for his average weekly hours of regular duty or such higher rate as may be determined by the person or persons authorized to establish pay scales in the respective police departments. The compensation payable to any such police officer shall not be reduced by reason of the acceptance of this section. This section shall take effect in a city having a Plan E or Plan D charter when accepted by the affirmative vote of a majority of the city council and in the case of other cities by vote of the city council, subject to the provisions of its charter, and in a town by a majority vote at the annual town meeting.

SECTION 2. Section 17C of said chapter 147, as appearing in chapter 349 of the acts of 1956, is hereby amended by striking out, in line 10, the words "the hourly rate" and inserting in place thereof the words:—one and one half times the hourly rate.

SECTION 3. Chapter 92 of the General Laws is hereby amended by striking out section 62B and inserting in place thereof the following section:—

*Section 62B.* Notwithstanding any other provision of law, members of the police force of the commission who perform service beyond their regular hours of service shall be compensated therefor as overtime service, at an hourly rate equal to one and one half times the hourly rate of their regular compensation for their average weekly hours of regular duty.

*Approved August 29, 1969.*

**Chap. 873.** AN ACT RELATIVE TO THE CLASSIFICATION OF FOREST LANDS.

*Be it enacted, etc., as follows:*

SECTION 1. Chapter 61 of the General Laws is hereby amended by striking out sections 1 and 2 and inserting in place thereof the following two sections:—

*Section 1.* Except as otherwise hereinafter provided, all forest land, having a value not in excess of four hundred dollars per acre for land and growth thereon and existing in parcels of not less than ten contiguous acres in area, not used for purposes incompatible with forest

production shall be listed by the assessors as classified forest land upon written application of the owner which shall include a description of the area to be classified sufficient for identification and a certification by the state forester that such land is being managed under a planned program to improve the quantity and quality of a continuous forest crop. Once such land has been so classified, it shall remain listed as classified forest land, regardless of change in ownership, until December thirty-first of the year in which the owner requests in writing that the assessors remove it from such listing or in which it is removed from classification in accordance with other provisions of this chapter. Land shall be removed from classification unless, at least every five years, the owner files with the assessors a certification by the state forester that said land is continuing to be so managed, provided that the assessors or the state forester shall have notified the owner of his failure to file and the owner shall not have submitted such certification within sixty days thereafter. The state forester or his designee shall have the authority to enter on private lands for the purpose of making investigations to assure compliance with this chapter. Classified forest land shall be exempt from taxation under chapter fifty-nine but shall be subject to the taxes provided in section two of this chapter. Buildings and other structures, and the land on which they are erected and which is necessary for their use, shall not be entitled to be classified.

If a single parcel or tract of land consists in part of forest land and in part of other land, the portion consisting of forest land, if said portion comprises at least ten contiguous acres in area and otherwise conforms to the requirements of this section, shall be listed as classified forest land upon application as hereinbefore provided.

An application to have forest land listed as classified forest land may be submitted to the assessors at any time prior to September first in any year; however, such listing shall take effect on January first of the year following application or following the final determination of any appeal therefrom.

When in the judgment of the assessors land, which is classified or which is the subject of an application, is not being managed under such a program or is being used for purposes incompatible with forest product production or does not otherwise qualify under this chapter, the assessors may on or before October first in any year appeal to the state forester to deny the owner's application or, in the case of land already classified, to remove the land from classification, stating their reasons and at the same time sending a copy of the appeal to the owner of such land. The state forester may on his own motion initiate on or before October first in any year a proceeding to remove land from classification, sending notice of his action to the assessors and the owner. The state forester shall investigate the matter and hold a hearing thereon, if requested by the assessors or the owner within two weeks after receiving notice of the proceeding. The state forester may deny the owner's application, may withdraw all or part of the land from classification, or may grant the application, imposing such terms and conditions as he deems reasonable to carry out the purposes of this chapter, and shall notify the assessors and the owner of his decision no later than December first. If the owner or the assessors are aggrieved by the decision, they may prior to December fifteenth petition the superior court in the county in which the land is located for a review under the provisions of chapter

thirty A of the General Laws, and said land shall not be classified or withdrawn from classification until the final determination of any such petition. The state forester may, with the approval of the commissioner of natural resources, adopt such regulations as may be necessary to carry out his responsibilities under this chapter.

*Section 2.* The following terms shall have the following meanings when used in this chapter: "forest products" — wood, timber, Christmas trees, and all other tree or forest growth; "stumpage value" — fair market value immediately prior to severance; "cut" — severed or taken from the soil.

The owner of classified forest land shall pay a products tax equal to eight per cent of the stumpage value of all forest products cut therefrom; provided, that the owner may annually cut, free of the products tax, forest products from such land for his own use or for the use of a tenant of said land, not exceeding one hundred dollars in stumpage value.

The owner shall annually before May first make a return, in such form as shall be approved by the state forester, setting forth the amount of forest products cut from classified forest land during the preceding calendar year and such other information as may be required for assessment of the products tax. The assessors shall annually on or before April first give written notice to each owner of record of classified forest land that he is required to make such return. On the basis of such return or any other available information the assessors shall assess such products tax.

The owner shall also pay annually a land tax on the bare land, based upon a valuation of not more than ten dollars per acre, at the rate determined for the taxation of property under chapter fifty-nine, said land tax to be assessed annually by the assessors.

Both the products tax and the land tax shall be committed to the collector for collection in the same manner as taxes assessed under chapter fifty-nine. The collector shall notify the person assessed of the amount of the tax in the manner provided in section three of chapter sixty for notification of local taxes, and in the collection of taxes under this chapter the collector shall have all the remedies provided by chapter sixty for the collection of taxes upon real estate. Taxes so assessed shall be due and payable October first of the year in which the return is required to be made, and if not paid on or before November first of the year of assessment shall bear interest at the rate of six per cent per annum from the due date to the date of payment. Any person aggrieved by the assessment of a tax under this section may within sixty days of the date of notice of the tax apply in writing to the assessors, upon a form approved by the commissioner of corporations and taxation, for abatement thereof, and if the assessors, after hearing, find the tax is excessive, they shall abate it in whole or in part accordingly. If the tax has been paid, the town treasurer shall repay to the person assessed the amount of such abatement, with interest thereon at the rate of six per cent per annum, from the time when it was paid. Any person aggrieved by the refusal of the assessors to abate a tax in whole or in part under this section or by their failure to act upon such an application may appeal to the appellate tax board within thirty days after the date of notice of their decision or within three months of the date of the application for abatement, whichever date is later. Any overpayment on tax determined

by decision of said appellate tax board shall be reimbursed by the town treasurer with interest at the rate of six per cent per annum from time of payment.

SECTION 2. Said chapter 61 is hereby further amended by striking out section 4 and inserting in place thereof the following section: —

*Section 4.* Classified forest land shall not be included in the town valuation in apportioning the state and county taxes. Classified forest land shall be subject to special assessments and betterment assessments; provided, however, that such assessments, if for purposes other than the installation of water pipes, shall become due and payable at the time when said land is removed from classification.

SECTION 3. Section 5 of said chapter 61, as appearing in section 1 of chapter 652 of the acts of 1941, is hereby amended by striking out, in line 2, the word "one" and inserting in place thereof the word: — two.

SECTION 4. Said chapter 61 is hereby further amended by striking out section 6 and inserting in place thereof the following section: —

*Section 6.* When the owner of classified forest land voluntarily withdraws such land from classification or upon a final determination that said land should be withdrawn from classification, the owner shall pay to the city or town in which the land is located an amount determined by the assessors to equal the difference between the amount of taxes which would have been paid under chapter fifty-nine and the taxes actually paid under this chapter from the date of classification to the date of withdrawal plus interest thereon at the rate of eight per cent per annum or two hundred dollars per acre, whichever is smaller. The withdrawal tax imposed by this section shall be committed to the tax collector of the city or town for collection in the same manner as taxes assessed under chapter fifty-nine.

SECTION 5. Any land listed by the assessors prior to the effective date of this act as classified forest land shall continue to be so listed, subject to the provisions of chapter sixty-one of the General Laws, as amended by this act. The owner of such land shall, no later than September first, nineteen hundred and seventy, file with the assessors the description and certification by the state forester required under section one of said chapter sixty-one and thereafter shall file said certification of the state forester every five years as required under said section one. The provisions of section two of said chapter sixty-one in effect immediately prior to the effective date of this act shall remain in effect only as to such previously listed classified forest lands until December thirty-first, nineteen hundred and seventy. The provisions of section two of said chapter sixty-one, as amended by section one of this act, shall become effective against such lands on January first, nineteen hundred and seventy-one.

*Approved August 29, 1969.*

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**Chap. 874.** AN ACT FURTHER REGULATING NONPROFIT HOSPITAL SERVICE CORPORATIONS AND RATES OF PAYMENT TO PROVIDERS OF HEALTH SERVICES.

*Be it enacted, etc., as follows:*

SECTION 1. Section 5 of chapter 176A of the General Laws is hereby amended by striking out all after the third paragraph and inserting in place thereof the following twelve paragraphs: —