

HOUSE No. 876

By Mr. Stone of Clinton (by request), petition of Joseph L. Richards and others relative to the assessment of privately owned airports and airport improvements. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ASSESSMENT OF PRIVATELY OWNED AIRPORTS AND TO AIRPORT IMPROVEMENTS.

1 *Whereas*, Privately owned airports furnish service to
2 the public by affording more landing fields than can be
3 financed at public expense, more accessible to more
4 people, provide more opportunity for wider acquisition
5 among the people of the skills and knowledge of aviation,
6 and, consequently, promote the security of the nation
7 and the safety of the people, and
8 *Whereas*, Assessments upon the improvements of lands
9 used for aviation repress such improvements, it is the
10 judgment of the general court that assessments should
11 not be levied upon airport improvements: therefore it is
12 hereby declared to be an emergency law, necessary for
13 the immediate preservation of the public convenience.

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 1. Assessments of the value of titles to lands
2 used as airports shall be levied upon the value of the
3 privilege of exclusive use and tenure of the bare land,
4 and shall not include the value of any or all improve-
5 ments made to adapt land for use for aviation.

1 SECTION 2. Improvements for the purposes of avia-
 2 tion are defined hereby to be grading, surfacing, hangars,
 3 terminals, sanitary conveniences, and all other structures
 4 or erections incident to housing, anchoring, servicing and
 5 guidance of airships and people using airships.