

# SENATE . . . . . No. 524

---

---

To accompany the petition of James W. Hennigan, Jr., that provision be made for payments in lieu of taxes on property acquired by the Commonwealth on or after January first, nineteen hundred and fifty-nine. Taxation.

---

---

## The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR PAYMENTS IN LIEU OF TAXES ON PROPERTY ACQUIRED BY THE COMMONWEALTH ON OR AFTER JANUARY FIRST, NINETEEN HUNDRED AND FIFTY-NINE.

*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 58 of the General Laws is hereby amended by in-  
2 serting after section 17B, as inserted by section 1 of chapter 592  
3 of the acts of 1945, the following section:—

4 *Section 17C.* In nineteen hundred and fifty-nine and in every  
5 year thereafter, the state treasurer shall, not later than Novem-  
6 ber twentieth, pay each town in which on January first of such  
7 year the commonwealth shall hold, for any purpose other than  
8 highway purposes, real estate acquired by it on or after January  
9 first, nineteen hundred and fifty-nine, by eminent domain, pur-  
10 chase, gift, devise, lease or otherwise such amount in lieu of  
11 taxes as shall be certified by the commission to the state treas-  
12 urer as hereinafter provided. In every year aforesaid, the com-  
13 mission shall, not later than August first, determine, for each  
14 parcel of real estate acquired and held by the commonwealth as  
15 aforesaid, the assessed valuation of such parcel on the three  
16 assessment dates next preceding the acquisition of such parcel  
17 after the deduction of all abatements, if any, pertaining to such  
18 valuation, multiply the average of the valuations so determined  
19 by the rate provided for under section fifty-eight of chapter

20 sixty-three, and certify to the state treasurer the resultant  
21 amount together with a description of the parcel sufficient to  
22 identify it and the name of the town in which it is situated. If  
23 real estate subject to this section was not separately assessed or  
24 was exempt from taxation on any of said assessment dates, the  
25 fair cash value of the real estate on such date shall for the  
26 purposes of this section be deemed to be the assessed valuation  
27 thereof on such date. This section shall not apply to land sub-  
28 ject to section three A or section seven A of chapter fifty-nine  
29 or section thirteen of this chapter.