

SENATE No. 535

To accompany the petition of the Massachusetts Farm Bureau Federation, Inc., by Carleton I. Pickett, for legislation relative to the valuation of agricultural property subject to taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CONCERNING THE VALUATION OF AGRICULTURAL PROPERTY
SUBJECT TO TAXATION.

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 38 of chapter 59 of the General Laws is hereby amended
2 by adding the following words: — Land and buildings which are
3 actively devoted to farm or agricultural use shall be assessed on
4 the basis of such use and shall not be assessed as if subdivided
5 or on any other basis, — so that this section shall read: —
6 *Valuation of Property subject to Taxation.* The assessors of
7 each city and town shall at the time appointed therefor make a
8 fair cash valuation of all the estate, real and personal, subject
9 to taxation therein, and, in cities, the assessors may, in any
10 year, divide the city into convenient assessment districts. Land
11 and buildings which are actively devoted to farm or agricultural
12 use shall be assessed on the basis of such use and shall not be
13 assessed as if subdivided or on any other basis.

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The Commission of Investigation

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