

By Messrs. Dolan of Ipswich, MacLean of Fairhaven and Berry of Peabody, petition of John F. Dolan, William Q. MacLean, Jr., and John T. Berry relative to the reimbursement of cities and towns for loss of taxes on land used for certain public institutions. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO THE REIMBURSEMENT OF CITIES AND TOWNS FOR LOSS OF TAXES ON LAND USED FOR CERTAIN PUBLIC 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 Section 12 of chapter 58 of the General Law is hereby  
2 amended by striking out the first sentence in said section 12  
3 of said chapter 58 and inserting in place thereof the follow-  
4 ing: —

5 In nineteen hundred and sixty-seven, and in every third year  
6 thereafter, the commission shall, between January first and  
7 June first, determine as of January first the fair cash value of all  
8 land in every city and town which is owned by the common-  
9 wealth and used for the purposes of a fish hatchery, game pre-  
10 serve or wildlife sanctuary, a state military camp ground, the  
11 Soldiers' Home in Massachusetts, the Soldiers' Home in Hol-  
12 yoke, a state forest, or a public institution under the depart-  
13 ment of correction, the department of education, the depart-  
14 ment of public health, the department of public welfare, the de-  
15 partment of mental health, the department of public welfare, the  
16 or the youth service board, and of all land owned by the com-  
17 monwealth and under the care and control of the department  
18 of natural resources or the division of public beaches in the  
19 department of public works and used for recreational or con-  
20 servation purposes; and of all land held by county commis-  
21 sioners for hospital purposes under sections seventy-eight to  
22 ninety, inclusive, of chapter one hundred and eleven; and

23 said fair cash value shall be determined in exact relation to the  
24 taxation of said properties by local assessments made of such  
25 lands in each municipality involved, and shall be adjusted in  
26 each and every instance when a revaluation has taken effect in  
27 any said municipality.