

# SENATE . . . . . No. 1077

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By Mr. Fitzpatrick, a petition (accompanied by bill, Senate, No. 1077) of the Massachusetts Wood Producers Association, by Lewis G. Schaeneman, chairman, the Massachusetts Farm Bureau Federation, by Philip N. Good, and John H. Fitzpatrick for legislation to provide for the determination of per acre value of forest land solely upon its use for the production of timber. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR THE DETERMINATION OF PER ACRE VALUE OF FOREST LAND SOLELY UPON ITS USE FOR THE PRODUCTION OF TIMBER.

*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 61 of the General Laws of the Commonwealth is  
2 hereby amended by inserting therein the following paragraph:  
3 "Notwithstanding any other provisions of this Chapter of the  
4 General Laws, and/or any other Chapters of the General Laws  
5 of the Commonwealth of Massachusetts, neither the Assessors  
6 of any city or town of the Commonwealth of Massachusetts  
7 nor the State Forester of the Commonwealth, shall determine  
8 a value per acre of land, which is based upon its possible po-  
9 tential use as industrial, business, commercial or residential  
10 property, or upon any other use; of any forest land which is  
11 adjacent to, contiguous, connected with, or otherwise related  
12 to acreage classified as forest land under the provisions of  
13 Chapter 61 by the State Forester; but the assessors and/or  
14 State Forester must determine the per acre value of such land  
15 based solely upon its use for the production of timber."

