

HOUSE No. 768

By Mr. Lussier of Pittsfield, petition of the Massachusetts Municipal Association, Thomas R. Lussier, Andrew S. Natsios, Walter A. DeFilippi, William D. Benson, Marie J. Parente and Royall H. Switzler relative to amending the valuation of forest and for tax purposes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT AMENDING THE VALUATION OF FOREST LAND FOR TAX PURPOSES.

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 2 of Chapter 61 of the General Laws, as amended by
2 Chapter 873 of the Acts of 1969, is hereby further amended by
3 striking the fourth paragraph, and inserting in place thereof the
4 following:—

5 “The owner shall pay annually a land tax on the bare land, based
6 upon a valuation of ten percent of the full and fair cash value per
7 acre, at the rate determined to be applicable to class three, commer-
8 cial property under Chapter fifty-nine, but in no event at a valua-
9 tion of less than ten dollars per acre.”

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