

By Mr. Grenier of Spencer, petition of Henry R. Grenier and others for legislation to fully reimburse cities and towns for revenue lost due to property tax exemptions for educational facilities and hospitals. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO FULLY REIMBURSE CITIES AND TOWNS FOR REVENUE LOST DUE TO PROPERTY TAX EXEMPTIONS FOR EDUCATIONAL FACILITIES AND HOSPITALS.

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 1. For the purpose of this Act, "higher educational
2 institution" shall refer to any public or private accredited college or
3 university or other post secondary educational facility with degree
4 granting authority and which is exempt from the payment of taxes
5 on the value of its property under the provisions of either clause
6 two or three of section five of chapter fifty-nine of the General
7 Laws.

1 SECTION 2. Chapter 58 of the General Laws, is hereby amend-
2 ed by striking out section 13 and inserting in place thereof the
3 following section: —

4 *Section 13.* In nineteen hundred and seventy-five and every
5 fifth year thereafter, the commission shall, on or before June first,
6 determine as of January first the fair cash value as hereinafter
7 provided of all land in every town owned by the Commonwealth
8 and used for the purposes of a fish hatchery, game preserve or
9 wildlife sanctuary, a state military campground, the Soldiers'
10 Home in Massachusetts, the Soldiers' Home in Holyoke, a state
11 forest, [the University of Massachusetts,] or a public institution
12 under the department of correction, the department of education,
13 the department of mental health, the department of public health,
14 the department of public welfare, or the department of youth

15 services, land owned by the Commonwealth known as the Wachu-
16 sett Mountain State Reservation and the Mount Greylock State
17 Reservation and of all land owned by the Commonwealth and
18 under the care and control of the department of environmental
19 management and used for recreational or conservation purposes;
20 and of all land held by the county commissioners for hospital
21 purposes under sections seventy-eight to ninety, inclusive of chap-
22 ter one hundred and eleven; and of all land held by the department
23 of public works for use as a solid waste disposal facility under
24 sections eighteen through twenty-four, inclusive, of chapter six-
25 teen.

26 *The commissioner shall further determine the fair cash value of*
27 *all land and property owned by higher educational institutions and*
28 *hospitals, and all land and property owned by the Commonwealth*
29 *under the care and control of higher educational institutions and*
30 *hospitals.*

31 As used in this section, "land" shall not include buildings, struc-
32 tures, improvements or other things erected thereon or affixed
33 thereto.

34 The determination of value made under this section shall be in
35 such detail as to lots, subdivisions or acreage as the commission
36 may deem necessary. To assist in making such determination, the
37 commission may require oral or written information from any
38 officer or agent of the Commonwealth or of any county or town
39 therein and from any other inhabitant thereof, and may require
40 such information to be on oath. Such officers, agents and persons,
41 so far as able, shall furnish the commission with the required
42 information in such form as it may indicate, within fifteen days
43 after being so requested by it. No reimbursements hereunder on
44 account of lands owned by the commonwealth and under the care
45 and control of the department of environmental management and
46 used for recreational or conservation purposes shall be made from
47 the Inland Fisheries and Game Fund.

1 SECTION 3. Said Chapter 58 is hereby further amended by
2 striking out section 14 and inserting in place thereof the following
3 section: —

4 *Section 14.* The commissioner, not later than June tenth of each
5 year in which it makes such determination, shall notify the asses-
6 sors of each town where the Commonwealth or a *higher education-*

7 *al institution or a hospital owns*, or the county commissioners
8 hold, land for the purposes named in the preceding section, of its
9 determination of the value of such land, *and property if applicable*,
10 in such town. A board of assessors aggrieved by a determination of
11 the value of any land as valued under sections thirteen or fifteen
12 may make a written application for a correction thereof to the
13 appellate tax board within ten days after the date of notice, setting
14 forth the grounds for such application for correction. Not later
15 than July fifteen following, said board shall, upon the basis of such
16 application or after giving such assessors a hearing, as the board
17 may determine, make a finding whether the commission acted in
18 accordance with section thirteen. If the board finds that the com-
19 mission failed so to act, it shall thereupon make a determination of
20 value in accordance with section thirteen and shall notify said
21 board of assessors and the commission of its determination and its
22 decision shall be conclusive.

1 SECTION 4. Said Chapter 58 is hereby further amended by
2 striking out section 16 and inserting in place thereof the following
3 section: —

4 *Section 16.* In every year, not later than August first, the com-
5 missioner shall deliver to the state treasurer a statement as to the
6 value of the land, *and property if applicable*, owned by the Com-
7 monwealth *or by higher educational institutions or by hospitals*,
8 for the purposes named in section thirteen in each town, and of the
9 amount of money to be paid to each of such towns as determined
10 by the following section.

1 SECTION 5. Said Chapter 58 is hereby further amended by
2 striking out section 17 and inserting in place thereof the following
3 section: —

4 *Section 17.* The treasurer in every year, not later than No-
5 vember twentieth, shall reimburse each town in which the Com-
6 monwealth owns land for the purposes named in section thirteen,
7 *other than for use and control by higher educational institutions*
8 *and hospitals*, an amount in lieu of taxes upon the value of such
9 land as reported to him by the commissioner under the preceding
10 section, determined by multiplying each thousand dollars of valua-
11 tion or fractional part thereof by the rate provided for in section
12 fifty-eight of chapter sixty-three.

13 *The treasurer in every year, not later than November twentieth,*
14 *shall reimburse each town in which either: (1) the Commonwealth*
15 *owns land and controlled by higher educational institutions; or*
16 *(2) a higher educational institution or hospital owns land, an*
17 *amount in lieu of taxes upon the value of such land as reported to*
18 *him by the commissioner under the preceding section, determined*
19 *by multiplying each thousand dollars of said assessed valuation or*
20 *fractional part thereof by the current tax rate in each town.*