

By Mr. Fitzgerald of Boston, petition of Kevin W. Fitzgerald relative to the method of determining the amount to be paid municipalities in lieu of taxes on state-owned land. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO THE METHOD OF DETERMINING THE AMOUNT TO BE PAID MUNICIPALITIES IN LIEU OF TAXES ON STATE-OWNED LAND.

*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 58 of the General Laws is hereby amended by striking  
2 out section 17, as most recently amended by chapter 54 of the acts  
3 of 1922, and inserting in place thereof the following 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 an amount in lieu of taxes upon the value of such land as reported  
8 to him by the commissioner under the preceding section, deter-  
9 mined by multiplying each thousand dollars of valuation or frac-  
10 tional part thereof by the equalized tax rate of the town of the year;  
11 except whenever land is acquired by the commonwealth or by  
12 county commissioners after the determination of value is set forth  
13 under section thirteen, the commission shall until a new valuation  
14 is made determine the reimbursement for such land by multiplying  
15 each thousand dollars of valuation or fractional part thereof as  
16 reported under the preceding section, by the town's actual tax rate  
17 for the current year. The equalized tax rate shall be determined by  
18 the commissioner by dividing the assessed valuation of the town in  
19 the even numbered year by the equalized valuation determined for  
20 the same year by the commission under section ten C, and multi-  
21 plying the resulting ratio by the actual tax rate of the town in the  
22 current year.

