

The Commonwealth of Massachusetts

SENATE, May 19, 1988.

The committee on Taxation, to whom was referred the petition (accompanied by bill, Senate, No. 1225) of Carol C. Amick, Argeo Paul Cellucci, Stephen W. Doran, Richard A. Kraus, Lucile P. Hicks, Augusto F. Grace, John H. Loring and others for legislation to authorize and direct the Massachusetts Port Authority to make payments in lieu of taxes to the town of Bedford, Lexington, Concord and Lincoln; the petition (accompanied by bill, Senate, No. 1316) of David H. Locke for legislation to provide reimbursement for state owned buildings in the towns of Norfolk and Walpole used for correctional purposes; the petition (accompanied by bill, Senate, No. 1342) of Mary L. Padula, Peter C. Webber and John F. Parker for legislation relative to the rate of reimbursement for state owned land held in local communities; the petition (accompanied by bill, Senate, No. 1458) of Robert D. Wetmore for legislation to authorize the town of Templeton to receive certain payments in lieu of taxes from the city of Gardner; the petition (accompanied by bill, House, No. 453) of Walter A. DeFilippi that provisions be made for an annual payment in lieu of taxes by the Massachusetts Turnpike Authority; the petition (accompanied by bill, House, No. 667) of Mary Jeanette Murray and William B. Golden relative to the taxation of Wompatuck State Park in the towns of Hingham, Norwall and Cohasset; the petition (accompanied by bill, House, No. 1045) of John E. McDonough, W. Paul White, Eleanor Myerson, Kevin G. Honan and Mark Roosevelt that cities and towns be reimbursed by the Commonwealth for taxes lost on certain state-owned property; the petition (accompanied by bill, House, No. 1048) of John E. McDonough, W. Paul White, Eleanor Myerson and Kevin G. Honan that the Massachusetts Turnpike Authority be required to make annual payments to certain cities and towns in lieu of taxes; the petition (accompanied by bill, House, No. 1050) of John E. McDonough, W. Paul White and Eleanor Myerson that the city of Boston be reimbursed for loss of

taxes by reason of property taken for public buildings; the petition (accompanied by bill, House, No. 1602) of Jacqueline Lewis and Edward P. Kirby that the town of Bridgewater be reimbursed by the Commonwealth for all lost property tax revenues due to state owned property located within said town; the petition (accompanied by bill, House, No. 1816) of Henry R. Grenier that the city of Worcester and the town of Leicester be directed to pay a certain sum of money to the town of Paxton in lieu of taxes for certain land used for water and watershed purposes in said town of Paxton; the petition (accompanied by bill, House, No. 1817) of Henry R. Grenier relative to clarifying the taxation of hazardous waste facilities; the petition (accompanied by bill, House, No. 1982) of Richard T. Moore relative to the rate of reimbursement for state owned land held in local communities; the petition (accompanied by order, House, No. 2208) of Henry R. Grenier relative to authorizing the committee on Taxation to make an investigation and study of reimbursement by the Commonwealth for real estate taxes lost due to exempt property and other related matters; the petition (accompanied by bill, House, No. 2209) of Henry R. Grenier for legislation to require local assessors to tax hazardous waste facilities at one hundred percent of full and fair valuation; the petition (accompanied by bill, House, No. 2389) of Howard J. Giske and another that certain commercial corporate entities be liable for payments in lieu of taxes consistent with a fair return on commercial real estate; the petition (accompanied by bill, House, No. 2391) of Michael W. Morrissey relative to authorizing the Water Resources Authority to make payments in lieu of taxes to the city of Quincy and the town of Winthrop; the petition (accompanied by bill, House, No. 2394) of Alfred E. Saggese, Jr., relative to authorizing the Massachusetts Water Resources Authority to make payments in lieu of taxes to the city of Quincy and the town of Winthrop; the petition (accompanied by bill, House, No. 3363) of Howard C. Cahoon, Jr., and another that the towns of Nantucket and Oak Bluffs be reimbursed by the Commonwealth for real estate taxes lost due to exempt property of the Woods Hole, Martha's Vineyard and Nantucket Steamship Authority; the petition (accompanied by bill, House, No. 3364) of Howard C. Cahoon, Jr., and another that the town of Tisbury be reimbursed by the Commonwealth for real estate taxes lost due to exempt property of

the Woods Hole, Martha's Vineyard and Nantucket Steamship Authority; the petition (accompanied by bill, House, No. 3366) of Thomas M. Finneran that the Massachusetts Turnpike Authority be required to make annual payments to certain cities and towns in lieu of taxes; the petition (accompanied by bill, House, No. 3528) of William F. Galvin that provision be made for an annual payment in lieu of taxes by the Massachusetts Turnpike Authority; the petition (accompanied by bill, House, No. 3883) of Marie-Louise Kehoe relative to the assessment of the annual county tax on cities and towns wherein county owned real property is located; the petition (accompanied by bill, House, No. 3887) of Emanuel G. Serra for legislation to provide for a more equitable reimbursement to the city of Boston for loss of taxes due to property taken for public buildings; the petition (accompanied by bill, House, No. 3893) of Emanuel G. Serra for legislation to more equitably reimburse the city of Boston for tax revenues lost due to the Government Center; and the petition (accompanied by bill, House, No. 4731) of Alfred E. Saggese, Jr., that the Massachusetts Water Resources Authority be directed to pay to the town of Winthrop a certain sum of money in lieu of taxes; reports the accompanying order (Senate, No. 1739).

For the committee,

JOHN W. OLVER.

The Commonwealth of Massachusetts

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

1 *Ordered*, That the committee on Taxation be authorized to sit
2 during the recess of the General Court to make an investigation
3 and study of Senate documents numbered 1225, 1316, 1342, 1458,
4 and House documents numbered 453, 667, 1045, 1048, 1050, 1602,
5 1816, 1817, 1982, 2208, 2209, 2389, 2391, 2394, 3363, 3364, 3366,
6 3528, 3883, 3887, 3893, 4731, relative to payments to municipal-
7 ities for state, county and other property within its borders not
8 subject to local taxation.

9 Said committee shall report to the General Court the results
10 of its investigation and study, and its recommendations, if any,
11 together with drafts of legislation necessary to carry such
12 recommendations into effect, by filing the same with the Clerk
13 of the House of Representatives on or before the last Wednesday
14 in September, nineteen hundred and eighty-eight.