

# HOUSE . . . . . No. 4689

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By Mr. Flood of Canton, petition of John H. Flood and other members of the General Court that cities and towns be reimbursed by the Commonwealth for a portion of property exempt from taxation. Taxation.

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## **The Commonwealth of Massachusetts**

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Petition signed by:

John H. Flood  
William J. Glodis, Jr.  
Robert J. Bohigian  
Mary Jeanette Murray  
Walter A. DeFilippi  
John P. Burke  
Richard T. Moore  
William J. Flynn, Jr.  
Mary L. Padula  
Michael W. Morrissey

Eleanor Myerson  
Thomas S. Cahir  
Peter C. Webber  
Stephen M. Brewer  
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Theodore J. Aleixo, Jr.  
Augusta Hornblower  
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Marc R. Pacheco

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## **The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety.

### **AN ACT PROVIDING FOR STATE REIMBURSEMENT FOR A PORTION OF PROPERTY EXEMPT FROM TAXATION.**

*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. Chapter 58 of the General Laws as appearing in  
2 the 1988 Official Edition is hereby amended by adding the fol-  
3 lowing new section: —  
4 Section 17C. On or before September first, annually the  
5 Commissioner of Revenue shall determine the amount due to each  
6 city or town of the Commonwealth, in accordance with this sec-  
7 tion as a state grant in lieu of taxes with respect to real property  
8 owned by any private non-profit institution of higher education  
9 or any non-profit general hospital facility, exclusive of any facility  
10 operated by the federal government. As used in this section  
11 “private non-profit institution of higher education” means any  
12 such institution engaged primarily in education beyond the high  
13 school level, the property of which is exempt from property tax  
14 under any of the subsections of section five of Chapter fifty-nine;  
15 “non-profit general hospital facility” means any such facility  
16 which is used primarily for the purpose of general medical care  
17 and treatment, the property of which is exempt from property tax  
18 under any of the subsections of section five of Chapter fifty-nine.  
19 The grant payable to any municipality under the provisions of this  
20 section shall be equal to twenty-five per cent of the property taxes  
21 which, except for any exemption applicable to any such institu-

22 tion of higher education or general hospital facility under the pro-  
23 visions of section five of Chapter fifty-nine, would have been paid  
24 with respect to such exempt real property on the assessment roll  
25 in such city or town for the assessment date immediately preced-  
26 ing commencement of the fiscal year in which such grant is  
27 payable.

1 SECTION 2. Chapter 58 of the General Laws is hereby  
2 amended by adding the following section: —

3 Section 17D. Not later than March first in any year, a city or  
4 town to which a grant is payable under the provisions of section  
5 17C shall provide the Commissioner of Revenue with the assessed  
6 valuation of the tax-exempt real property which is required for  
7 computation of such grant. The Commissioner may on or before  
8 July first next succeeding the receipt of such statement, reevaluate  
9 any such property when, in his judgment, the valuation is  
10 inaccurate and shall notify the city or town of such reevaluation.  
11 Any municipality aggrieved by the action of the commissioner  
12 under the provisions of this section may, within two weeks of such  
13 notice, appeal to the appellate tax board. Said Commissioner shall  
14 certify to the state treasurer the amount due each municipality  
15 under the provisions of section 17C or under any recomputation  
16 which may be effected as the result of any appeal under this sec-  
17 tion. The treasurer shall pay the amount thereof to such city or  
18 town on or before the thirty-first of December.

1 SECTION 3. Chapter 58 of the General Laws is hereby  
2 amended by adding the following section: —

3 Section 17E. On or before September first, annually, the  
4 department of revenue shall determine the amount due as a state  
5 grant in lieu of taxes, to each city and town wherein state owned  
6 real property is located. The grant payable to a city or town under  
7 the provisions of this section shall be equal to twenty-five per-  
8 cent of the property taxes which, except for the exemption pro-  
9 vided in section five of Chapter fifty-nine, would have been paid  
10 with respect to such real property in such city or town for the  
11 assessment date immediately preceding commencement of the fis-  
12 cal year in which such grant is payable.

1 SECTION 4. Chapter 58 of the General Laws is hereby  
2 amended by adding the following section: —

3 Section 17F. Not later than March first in any year, a city or  
4 town to which a grant is payable under the provisions of section  
5 17E shall provide the Commissioner of Revenue with the assessed  
6 valuation of the state-owned land and buildings which is required  
7 for computation of such grant. The Commissioner may on or  
8 before July first next succeeding the receipt of such statement,  
9 reevaluate any such property when, in his judgment, the valuation  
10 is inaccurate and shall notify the city or town of such revaluation.  
11 Any city or town aggrieved by the action of the Commis-  
12 sioner under the provisions of this section may, within two weeks  
13 of such notice, appeal to the appellate tax board. The Commis-  
14 sioner shall certify to the state treasurer the amount due each  
15 municipality under the provisions of section 17E or under any  
16 recomputation which may be effected as the result of an appeal  
17 under this section. The treasurer shall pay the amount thereof to  
18 such city or town on or before the thirty-first day of December.

1 SECTION 5. Chapter 58 of the General Laws is hereby  
2 amended by adding the following section: —

3 Section 17G. On or before September first, annually, the Com-  
4 missioner of Revenue shall determine the amount due to each city  
5 or town of the Commonwealth in accordance with this section,  
6 as a state grant in lieu of taxes with respect to real property owned  
7 by any organization, the property of which is exempt from  
8 property tax under any of the subsections of section five of Chap-  
9 ter fifty-nine. The grant payable to any city or town under the  
10 provisions of this section shall be equal to twenty-five per cent  
11 of the property taxes which, except for any exemption applicable  
12 to the organization pursuant to section five of Chapter fifty-nine,  
13 would have been paid with respect to such exempt real property  
14 on the assessment list in such municipality for the assessment date  
15 immediately preceding commencement of the state fiscal year in  
16 which such grant is payable.

1 SECTION 6. Chapter 58 of the General Laws is hereby  
2 amended by adding the following section: —

3 Section 17H. Not later than March first in any year, a city or

4 town to which a grant is payable under the provisions of section  
5 17G shall provide the Commissioner of Revenue with the assessed  
6 valuation of the tax-exempt real property which is required for  
7 computation of such grant. The Commissioner may on or before  
8 July first next succeeding the receipt of such statement, reevaluate  
9 any such property, when in his judgment, the valuation is  
10 inaccurate and shall notify such city or town of such reevalua-  
11 tion. Any municipality aggrieved by the action of said Commis-  
12 sioner under the provisions of this section may, within two weeks  
13 of such notice, appeal to the appellate tax board. The Commis-  
14 sioner shall certify to the state treasurer the amount due each  
15 municipality under the provisions of section 17G, or any  
16 recomputation which may be effected as the result of an appeal  
17 under this section. The treasurer shall pay the amount thereof to  
18 such city or town on or before the thirty-first day of December.





