

HOUSE No. 5138

By Mr. Valley of Boston, petition of Thomas J. Valley relative to further reimbursing cities and towns for the tax value of real property owned by the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REIMBURSING CITIES AND TOWNS FOR THE TAX VALUE OF REAL PROPERTY OWNED BY THE COMMONWEALTH.

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. Paragraph 1 of section 13 of chapter 58 of the
2 General Laws, as most recently amended by chapter 514 of the acts
3 of 1978, is hereby further amended by inserting after the words
4 "Mount Greylock State Reservation", the words: — , of all land
5 owned by the commonwealth and occupied by state office build-
6 ings insofar as provided by paragraph two of this section, of all
7 land owned by the Massachusetts Port Authority, the Massachu-
8 setts Bay Transportation Authority, and the Massachusetts Park-
9 ing Authority.

1 SECTION 2. Section 13 of chapter 58 of the General Laws is
2 hereby amended by striking out the second paragraph and substi-
3 tuting therefor the following paragraph: —

4 As used in this section, "land" shall include buildings, structures,
5 improvements or other things erected thereon or affixed thereto in
6 cities and towns determined by the commissioner to be severely
7 impacted by the amount of property owned and occupied by the
8 commonwealth.

9 In all cities and towns, "land" shall not include buildings, struc-
10 tures, improvements or other things erected thereon or affixed
11 thereto. For the purpose of this section, a city or town shall be
12 deemed to be severally impacted when at least five percent of the
13 equalized value of all real property located in such city or town is
14 attributable to real property owned by the commonwealth.

