

HOUSE No. 289

By Mr. Whitney of Concord, petition of Otis M. Whitney that municipalities be reimbursed by the Commonwealth for loss of taxes on land used as state nurseries. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE REIMBURSEMENT OF MUNICIPALITIES BY THE COMMONWEALTH FOR LOSS OF TAXES ON LAND USED FOR STATE NURSERY PURPOSES.

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. Section thirteen of chapter fifty-eight
2 of the General Laws, as most recently amended by
3 section twenty of chapter two hundred and fifty-four
4 of the acts of nineteen hundred and thirty-three, is
5 hereby further amended by inserting after the word
6 "ground" in the eighth line the words: —, a state
7 nursery, — so as to read as follows: — *Section 13.*
8 In nineteen hundred and thirty-five and in every
9 fifth year thereafter the commissioner shall between
10 January first and June first determine as of January
11 first the fair cash value of all land in every town
12 owned by the commonwealth and used for the purposes
13 of a public institution, a fish hatchery, game preserve
14 or wild life sanctuary, a state military camp ground,

15 a state nursery or a state forest; and he shall between
16 January first and June first in the year nineteen hun-
17 dred and twenty-five and in every fifth year thereafter,
18 determine as of January first the fair cash value of all
19 land in every town held by county commissioners for
20 hospital purposes under sections seventy-eight to
21 ninety, inclusive, of chapter one hundred and eleven.
22 This determination shall be in such detail as to lots,
23 subdivisions or acreage as the commissioner may deem
24 necessary, and to assist him in making it he may require
25 oral or written information from any officer or agent
26 of the commonwealth or of any county or town therein
27 and from any other inhabitant thereof, and may
28 require such information to be on oath. Such officers,
29 agents and persons, so far as able, shall furnish the
30 commissioner with the required information in such
31 form as he may indicate, within fifteen days after
32 being so requested by him.

1 SECTION 2. The assessed valuation shall be the
2 valuation of the land owned by the commonwealth
3 and used as a state nursery for the purposes of said
4 sections thirteen to seventeen, inclusive, of chapter
5 fifty-eight of the General Laws until a new valuation
6 is made by the commissioner of corporations and
7 taxation or by the appellate tax board under section
8 thirteen or fourteen of said chapter fifty-eight.