

By Mr. Turner of Lee, petition of Warren A. Turner and others relative to payments in lieu of taxes by a municipality or district to another municipality. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Sixty-Seven.

**AN ACT RELATIVE TO THE PAYMENTS IN LIEU OF TAXES BY A MUNICIPALITY OR DISTRICT TO ANOTHER MUNICIPALITY.**

*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. The first sentence of section 6 of chapter 58A of  
2 the General Laws is hereby amended by inserting after the word  
3 "sections", in line 5, as appearing in section 2 of chapter 632 of  
4 the acts of 1947, the word: — six,.

1 SECTION 2. The first paragraph of section 6 of chapter 59 of  
2 the General Laws, as most recently amended by chapter 410 of  
3 the acts of 1946, is hereby further amended by inserting after  
4 the first sentence the following: — If, however, the city or town  
5 in which such land is held, subsequently to the time of the tak-  
6 ing of such land by another city, town or district for said pur-  
7 poses, has effected, or shall effect, a general revaluation of all of  
8 its real property for purposes of taxation, the valuation of such  
9 property for the purpose of payments authorized by this section  
10 shall be determined at a value which, when multiplied by the tax  
11 rate established after such general revaluation, will yield the  
12 same amount as was paid in lieu of taxes in the year preceding  
13 the revaluation. Such determinations may, within six months  
14 from the date thereof, be appealed to the appellate tax board,  
15 established by chapter fifty-eight A and the board shall enter  
16 such order as justice may require.

1 SECTION 3. Section 7A of said chapter 59, inserted by sec-  
2 tion 2 of chapter 367 of the acts of 1945, is hereby amended by  
3 inserting after the first sentence the following: — If, however,

4 the city or town in which such land, buildings and other things  
5 erected thereon is located, subsequently to the time of the tak-  
6 ing of such land and buildings by another city, town or district  
7 for such purposes, has effected, or shall effect, a general revalua-  
8 tion of all its real property for purposes of taxation, the valua-  
9 tion of such land for the purpose of payment authorized by this  
10 section shall be determined at a value which, when multiplied  
11 by the tax rate established after such general revaluation, will  
12 yield the same amount as was paid in lieu of taxes in the year  
13 preceding the revaluation. Such determinations may, within six  
14 months from the date thereof, be appealed to the appellate tax  
15 board established by chapter fifty-eight A and the board shall  
16 enter such order as justice may require.