

HOUSE No. 4773

By Mr. Losch of Holliston (by request), petition of William H. Hamlet relative to the deferment of payment of real estate taxes on certain insured land. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT TO DEFER THE PAYMENT OF REAL ESTATE TAXES ON CERTAIN INSURED LAND.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59 of the General Laws is hereby amended by
- 2 inserting after section 5A the following section:—
- 3 *Section 5B.* In any city or town which accepts the provi-
- 4 sions of this section any owner of a parcel of vacant and
- 5 unused land containing ten or more acres, or of several
- 6 parcels of such land abutting each other comprising in all ten
- 7 or more acres, may, at his option, defer payment of real
- 8 estate taxes thereon for a period of not more than ten years.
- 9 Such owner may apply for such deferral to the board of
- 10 assessors of the city or town in which such land is located,
- 11 upon such form as may be provided therefor. Upon approval
- 12 thereof, such owner may withhold payment of taxes as
- 13 aforesaid but the assessed taxes shall constitute a lien upon
- 14 such until paid. No interest shall accrue on such deferred
- 15 taxes until the expiration of ten years from the date that such
- 16 deferral was initiated. The provisions of this section shall not
- 17 apply to land upon which a subdivision plan was approved
- 18 during the period in which such approval remains in effect.

REPORT OF THE COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES

RESOLVED, That the Commission of the Land Office be and they are hereby authorized to make a full and complete investigation into the condition of the public lands of this State, and to report thereon to the next session of the House of Representatives.

AND WHEREAS, It is the duty of the Commission to report to the House of Representatives the results of their investigation, and to recommend such measures as may be deemed proper for the improvement and better management of the public lands.

That the Commission of the Land Office, created by the resolution of the House of Representatives, passed on the 12th day of March, 1890, has the honor to report to the House of Representatives, in compliance with the provisions of the said resolution, the results of their investigation into the condition of the public lands of this State, and to recommend such measures as may be deemed proper for the improvement and better management of the same.