

By Mr. Harrington of Holden, petition of Edward D. Harrington, Jr., Daniel J. Foley and Robert D. Wetmore relative to the determination of value of the Wachusett Mountain State Reservation for the purpose of state reimbursement to the town of Princeton in lieu of taxes. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-One.

AN ACT PROVIDING THAT THE WACHUSETT MOUNTAIN STATE RESERVATION SHALL BE INCLUDED IN ANY DETERMINATION OF VALUATION FOR PURPOSES OF STATE REIMBURSEMENT.

*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 is hereby  
2 amended by striking out section 15A, as amended by section  
3 3 of chapter 584 of the acts of 1963, and inserting in place  
4 thereof the following section:—

5 *Section 15A.* Notwithstanding any contrary provision of  
6 sections thirteen to seventeen, inclusive, land owned by the  
7 commonwealth for any of the purposes named in section  
8 thirteen which at the time of its acquisition by the common-  
9 wealth was exempt from local taxation, except land under the  
10 care and control of the division of fisheries and game and  
11 used as a game preserve or wildlife sanctuary and which was  
12 at the time of its acquisition by the commonwealth under the  
13 care and control of the federal government, and except land  
14 under the care and control of the department of natural  
15 resources known as the Wachusett Mountain state reserva-  
16 tion and which was at the time of its acquisition by the  
17 commonwealth under the care and control of the Wachusett  
18 Mountain State Reservation Commission, shall not be  
19 included in any determination of valuation under sections  
20 thirteen, fourteen or fifteen or in any statement under section  
21 sixteen or in any reimbursement under section seventeen.

1 SECTION 2. Notwithstanding any provision of law to the  
2 contrary, (1) the state tax commission shall forthwith deter-  
3 mine, as of January first in the current year, the fair cash  
4 value of all land owned by the commonwealth located in the  
5 town of Princeton under the care and control of the depart-  
6 ment of natural resources and used as a recreational area  
7 which was, at the time of its acquisition by the common-  
8 wealth, under the care and control of the Wachusett Moun-  
9 tain State Reservation Commission and exempt from local  
10 taxation, (2) not later than November first of the current  
11 year and not later than August first in the year nineteen  
12 hundred and seventy-one, the commissioner of corporations  
13 and taxation shall deliver to the treasurer a statement as to  
14 the value of such land owned by the commonwealth in said  
15 town during said year, and (3) not later than November  
16 twentieth of the current year and in the years nineteen  
17 hundred and seventy-one the state treasurer shall reimburse  
18 said town an amount in lieu of taxes upon the value of such  
19 land as reported to him by said commissioner, determined by  
20 multiplying each thousand dollars of valuation or fractional  
21 part thereof by the rate provided for under section fifty-eight  
22 of chapter sixty-three of the General Laws.

1 SECTION 3. Section one of this act shall take effect on  
2 December thirty-first, nineteen hundred and seventy-one.  
3 Section two of this act shall take effect upon its passage.