

By Mr. Hermann of North Andover, petition of Joseph N. Hermann and another for legislation to reimburse cities and towns for revenue lost due to tax exemptions for educational and hospital land. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO REIMBURSE CITIES AND TOWNS FOR REVENUE LOST DUE TO TAX EXEMPTIONS FOR EDUCATIONAL AND HOSPITAL 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 SECTION 1. For the purpose of this Act, "higher educational
2 institution" shall refer to any public or private accredited col-
3 lege or university or other post secondary educational facility
4 with degree granting authority and which is exempt from the
5 payment of taxes on the value of its property under the pro-
6 visions of either clause two or three of section five of chapter
7 fifty-nine of the General Laws.

1 SECTION 2. Chapter 58 of the General Laws, is hereby
2 amended by striking out section 13 and inserting in place
3 thereof the following section: —

4 *Section 13.* In nineteen hundred and seventy-five and every
5 fifth year thereafter, the commission shall, on or before June
6 first, determine as of January first the fair cash value as here-
7 inafter provided of all land in every town owned by the Com-
8 monwealth and used for the purposes of a fish hatchery, game
9 preserve or wildlife sanctuary, a state military campground,
10 the Soldiers' Home in Massachusetts, the Soldiers' Home in
11 Holyoke, a state forest (the University of Massachusetts), or
12 a public institution under the department of correction, the
13 department of mental health, the department of public health,
14 the department of public welfare, or the department of youth
15 services, land owned by the Commonwealth known as the
16 Wachusett Mountain State Reservation and the Mount Grey-
17 lock State Reservation and of all land owned by the Com-
18 monwealth and under the care and control of the department

19 of environmental management and used for recreational or
20 conservation purposes; and of all land held by the county com-
21 missioners for hospital purposes under sections seventy-eight
22 to ninety, inclusive of chapter one hundred and eleven; and
23 of all land held by the department of public works for use as
24 a solid waste disposal facility under sections eighteen through
25 twenty-four, inclusive, of chapter sixteen.

26 The commissioner shall further determine the fair cash
27 value of all land owned by higher educational institutions and
28 hospitals, and all land owned by the Commonwealth under the
29 care and control of higher educational institutions and hos-
30 pitals.

31 As used in this section, "land" shall not include buildings,
32 structures, improvements or other things erected thereof or
33 affixed thereto.

34 The determination of value made under this section shall
35 be in such detail as to lots, subdivisions or acreage as the
36 commission may deem necessary. To assist in making such
37 determination, the commission may require oral or written in-
38 formation from any officer or agent of the Commonwealth or
39 of any county or town therein and from any other inhabitant
40 thereof, and may require such information to be on oath.
41 Such officers, agents and persons, so far as able, shall furnish
42 the commission with the required information in such form
43 as it may indicate, within fifteen days after being so requested
44 by it. No reimbursements hereunder on account of lands
45 owned by the commonwealth and under the care and control
46 of the department of environmental management and used for
47 recreational or conservation purposes shall be made from the
48 Inland Fisheries and Game Fund.

1 SECTION 3. Said Chapter 58 is hereby further amended by
2 striking out section 14 and inserting in place thereof the fol-
3 lowing section: —

4 *Section 14.* The commissioner, not later than June tenth of
5 each year in which it makes such determination, shall notify
6 the assessors of each town where the Commonwealth or a
7 higher educational institution or a hospital owns, or the
8 county commissioners hold, land for the purposes named in

9 the preceding section, of its determination of the value of
10 such land in such town. A board of assessors aggrieved by a
11 determination of the value of any land as valued under sec-
12 tions thirteen or fifteen may make a written application for a
13 correction thereof to the appellate tax board within ten days
14 after the date of notice, setting forth the grounds for such ap-
15 plication for correction. Not later than July fifteen following,
16 said board shall, upon the basis of such application or after
17 giving such assessors a hearing, as the board may determine,
18 make a finding whether the commission acted in accordance
19 with section thirteen. If the board finds that the commission
20 failed so to act, it shall thereupon make a determination of
21 value in accordance with section thirteen and shall notify said
22 board of assessors and the commission of its determination
23 and its decision shall be conclusive.

1 SECTION 4. Said Chapter 58 is hereby further amended by
2 striking out section 16 and inserting in place thereof the fol-
3 lowing section: —

4 *Section 16.* In every year, not later than August first, the
5 commissioner shall deliver to the state treasurer a statement
6 as to the value of the land owned by the Commonwealth or
7 by higher educational institutions or by hospitals, for the pur-
8 poses named in section thirteen in each town, and of the
9 amount of money to be paid to each of such towns as deter-
10 mined by the following section.

1 SECTION 5. Said Chapter 58 is hereby further amended by
2 striking out section 17 and inserting in place thereof the fol-
3 lowing section: —

4 *Section 17.* The treasurer in every year, not later than No-
5 vember twentieth, shall reimburse each town in which the
6 Commonwealth owns land for the purposes named in section
7 thirteen, other than for use and control by higher educational
8 institutions and hospitals, an amount in lieu of taxes upon the
9 value of such land as reported to him by the commissioner
10 under the preceding section, determined by multiplying each
11 thousand dollars of valuation or fractional part thereof by the
12 rate provided for under section fifty-eight of chapter sixty-
13 three.

14 The treasurer in every year, not later than November twen-
15 tieth, shall reimburse each town in which either: (1) the Com-
16 monwealth owns land and controlled by higher educational in-
17 stitutions; or (2) a higher educational institution or hospital
18 owns land, an amount in lieu of taxes upon the value of such
19 land as reported to him by the commissioner under the pre-
20 ceding section, determined by multiplying each thousand dol-
21 lars of valuation or fractional part thereof by the rate pro-
22 vided for under section fifty-eight of chapter sixty-three.