

HOUSE No. 1409

By Mr. Hermann of North Andover, petition of Joseph N. Hermann relative to the taxation of agricultural and horticultural land. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION OF AGRICULTURAL AND HORTICULTURAL 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. Section 13 of Chapter 61A of the General Laws,
2 as most recently amended by Chapter 794 of the Acts of 1975, is
3 hereby further amended by adding the following new paragraph to
4 the end thereof: —

5 Interest on roll-back taxes shall be payable, and shall be com-
6 puted at the rate of interest provided by section fifty-seven of
7 chapter fifty-nine over the period of the tax roll-back.

1 SECTION 2. This Act shall take effect immediately upon
2 passage.

