

By Ms. Schur of Newton, petition of Theodore D. Mann, Susan D. Schur and another for legislation to reimburse cities and towns for revenue lost due to property tax exemptions for educational facilities and hospitals. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO FULLY REIMBURSE CITIES AND TOWNS FOR REVENUE LOST
DUE TO PROPERTY TAX EXEMPTIONS FOR EDUCATIONAL FACILITIES
AND HOSPITALS.

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 purposes of this Act, "higher educational
2 institution" shall refer to any public or private accredited college
3 or university or other post secondary educational facility with
4 degree granting authority which is exempt from the payment of
5 taxes on the value of its property under the provisions of either
6 clause two or three of section five of chapter fifty-nine of the
7 General Laws.

1 SECTION 2. Section 13 of Chapter 58 of the General Laws
2 as most recently amended by Sections 43 and 44 of Chapter 514
3 of the Acts of 1978 is hereby further amended by striking out
4 section 13 in its entirety and inserting in place thereof the following
5 section:

6 Section 13. In nineteen hundred and seventy-five and every fifth
7 year thereafter, the Commissioner shall, on or before June first,
8 determine as of January first the full and fair cash value as
9 hereinafter provided of all land in every town owned by the
10 Commonwealth and used for the purposes of a fish hatchery, game
11 preserve or wildlife sanctuary, a state military campground, the
12 Soldier's Home in Massachusetts, the Soldier's Home in Holyoke,
13 a state forest, the University of Massachusetts, or a public

14 institution under the department of correction, the department of
15 education, the department of mental health, the department of
16 public health, the department of public welfare, or the department
17 of youth services, land owned by the commonwealth known as the
18 Wachusett Mountain State Reservation and the Mount Greylock
19 State Reservation and of all land owned by the Commonwealth
20 and under the care and control of the department of environmen-
21 tal management and used for recreational or conservation
22 purposes; and of all land held by the county commissioners for
23 hospital purposes under sections seventy-eight to ninety, inclusive,
24 of chapter one hundred and eleven; and of all land held by the
25 department of public works for use as a solid waste disposal
26 facility under sections eighteen through twenty-four, inclusive, of
27 chapter sixteen.

28 As used in the preceding sentence, "land" shall not include
29 buildings, structures, improvements or other things erected
30 thereof or affixed thereto.

31 The commissioner shall further determine the full and fair cash
32 value of all real property including the improvements thereon
33 owned by higher educational institutions and hospitals, and all
34 real property including the improvements thereon owned by the
35 Commonwealth under the care and control of higher educational
36 institutions and hospitals.

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

1 SECTION 3. Section 14 of Chapter 58 as most recently
2 amended by Chapter 506 of the Acts of 1981 is hereby further
3 amended by striking out section 14 in its entirety and inserting
4 in place thereof the following section:

5 Section 14. The commissioner, not later than June tenth of each
6 year in which he makes such determination, shall notify the
7 assessors of each town where the commonwealth or a higher
8 educational institution or a hospital owns, or the county com-
9 missioners hold, land or real property for the purposes named
10 in the preceding section, of his determination of the full and fair
11 value of such land or real property. A board of assessors aggrieved
12 by a determination of the value of any land or real property as
13 valued under sections thirteen or fifteen may make a written
14 application for a correction thereof to the appellate tax board
15 within ten days after the date of notice, setting forth the grounds
16 for such application for correction. Not later than July fifteen
17 following, said board shall, upon the basis of such application
18 or after giving such assessors a hearing, as the board may
19 determine, make a finding whether the commissioner acted in
20 accordance with section thirteen. If the board finds that the
21 commissioner failed so to act, it shall thereupon make a
22 determination of value in accordance with section thirteen and
23 shall notify said board of assessors and the commissioner of its
24 determination, and its decision shall be conclusive.

1 SECTION 4. Section 16 of Chapter 58 as most recently
2 amended by Section 111 of Chapter 706 of the Acts of 1975 is
3 hereby further amended by striking out section 16 and inserting
4 in place thereof the following section:

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

1 SECTION 5. Section 17 of chapter 58 as most recently
2 amended by Section 1 of Chapter 54 of the Acts of 1922 is hereby

3 further amended by striking out section 17 in its entirety and
4 inserting in place thereof the following section:

5 Section 17. The treasurer in every year, not later than November
6 twentieth, shall reimburse each town in which the commonwealth
7 owns lands for the purposes named in section thirteen, other than
8 for use and control by higher educational institutions and
9 hospitals, an amount in lieu of taxes upon the value of such land
10 as reported to him by the commissioner under the preceding
11 section, determined by multiplying each thousand dollars of
12 valuation or fractional part thereof by the rate provided for the
13 section fifty-eight of chapter sixty-three.

14 The treasurer in every year, not later than November twentieth,
15 shall reimburse each town in which either: (1) the commonwealth
16 owns real property which is controlled by higher educational
17 institutions; or (2) a higher educational institution or hospital
18 owns real property, an amount in lieu of taxes upon the value
19 of such real property as reported to him by the commissioner
20 under the preceding section, determined by multiplying each
21 thousand dollars of said assessed valuation or fractional part
22 thereof by the current commercial/industrial or personal property
23 tax rate in each town.