

SENATE No. 1319

By Mr. Bolling, a petition (accompanied by bill, Senate, No. 1319) of Royal L. Bolling, Sr., for legislation to provide for a more equitable reimbursement to the city of Boston for loss of taxes due to Government Center. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO REIMBURSING THE CITY OF BOSTON FOR LOSS OF TAXES BY REASON OF PROPERTY TAKEN FOR GOVERNMENT CENTER.

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 eight of chapter six hundred thirty-five of
2 the Acts and Resolves of nineteen hundred sixty is hereby repealed.

1 SECTION 2. Chapter 58 of the General Laws is hereby
2 amended by inserting after section 17B the following new
3 section: —

4 Section 17C. City of Boston Reimbursed for Loss of Taxes by
5 Reason of Property Taken in Government Center.

6 Notwithstanding any contrary provisions of sections thirteen
7 to seventeen inclusive, the state treasurer shall annually, not later
8 than November twentieth, pay to the City of Boston an amount
9 in lieu of taxes determined by the terms hereinafter provided for
10 the real property contained within (a) the area bounded by
11 Ashburton Place, Sommerset Street, Cambridge Street and
12 Bowdoin Street and (b) the area bounded by Cambridge Street,
13 Merrimac Street, New Chardon Street and Staniford Street in the
14 City of Boston.

15 Said in lieu of tax amount shall equal the amount which, except
16 for the exemption of said properties pursuant to clause two of
17 section five of chapter fifty-nine, would have been paid in property
18 taxes for said real property.

19 Not later than March first in any year, the City of Boston shall
20 provide the commissioner of revenue with the fair cash value of
21 the real property and the commercial tax rate which is required
22 for the computation of said reimbursement. The commissioner
23 may on or before June first succeeding the receipt of such
24 statement, revalue such property when, in his judgment, the
25 valuation is inaccurate and shall notify the City of Boston of such
26 revaluation. The City of Boston if aggrieved by the commissioner's
27 determination of value may make a written application for a
28 correction thereof to the appellate tax board within thirty days
29 of said notice, setting forth the grounds for such application for
30 correction. Not later than August thirty-first following, said board
31 shall thereupon make a determination of value and shall notify
32 said board of assessors and the commissioner of its determination,
33 and its decision shall be final.