

By Mr. McDonough of Boston, petition of John E. McDonough, Shirley Owens-Hicks, Paul J. Gannon and Kevin G. Honan for legislation to provide reimbursement to cities and towns for services provided for facilities of the Commonwealth. State Administration.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT RELATIVE TO REIMBURSING CITIES AND TOWNS FOR SERVICES PROVIDED TO STATE FACILITIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 58 of the General Laws is hereby amended by inserting
- 2 after section 17B the following new sections: —
- 3 Section 17C. For the purposes of this section and sections
- 4 seventeen D through seventeen G of this chapter, the following
- 5 words shall have the following meanings: —
- 6 “State facilities,” all structures owned and operated by the
- 7 commonwealth for the purposes of carrying out state functions,
- 8 except the structures of state authorities.
- 9 “State authority,” a public instrumentality of the common-
- 10 wealth as further defined in section one of chapter twenty-nine C
- 11 of the General Laws.
- 12 “Cost of essential municipal services,” the total cost of the
- 13 following services: public safety services, including but not limited
- 14 to police, fire, and ambulatory services; waste collection; street
- 15 cleaning; street lighting; snow and ice removal and transportation
- 16 services, as most recently reported to the commissioner under the
- 17 annual reporting requirements pursuant to the provisions of
- 18 section forty-three of chapter forty-four of the General Laws.
- 19 “Property tax levy,” as most recently reported to the commis-
- 20 sioner under section twenty-one D of chapter fifty-nine of the
- 21 General Laws.

22 “State aid,” the amount due each city and town as most recently
23 reported by the commissioner under the provisions of section
24 twenty-five A of chapter fifty-eight of the General Laws.

25 “Total value of state facilities,” the fair cash value of the
26 structures of state facilities as determined under the provisions of
27 section seventeen D.

28 “Total value of taxable property,” the fair cash value of
29 structures subject to taxation, as most recently certified by the
30 commissioner under the provisions of section two A of chapter
31 fifty-nine of the General Laws.

32 “Structures,” shall include buildings, improvements or other
33 things erected thereon or affixed to land, but shall not include
34 land.

35 Section 17D. Each year, not later than March first, the board
36 of assessors of each city and town shall notify the commissioner
37 of the fair cash value, as of January first, as hereinafter provided
38 of state facilities located within their city or town.

39 The determination of value made under this section shall be in
40 such detail as to lots, subdivisions or acreage as the commissioner
41 may deem necessary. To assist in making such determination the
42 assessors may require oral or written information from any officer
43 or agent of the commonwealth or of any county or town therein
44 and from any other inhabitant thereof, and may require such
45 information to be on oath. Such officers, agents and persons, so
46 far as able, shall furnish the assessors with the required
47 information in such form as he may indicate, within fifteen days
48 after being so requested by him.

49 Section 17E. The commissioner, not later than June first, shall
50 on the basis of said notification by the board of assessors certify
51 the full fair value of said state facilities and provide written notice
52 to the assessors of such certified valuation. The commissioner
53 may, on the basis of any contrary information, adjust the full fair
54 cash valuation.

55 Section 17F. A board of assessors aggrieved by the commis-
56 sioner’s determination of value of any state facilities as valued
57 under section seventeen E may make a written application for a
58 correction thereof to the appellate tax board within thirty days
59 of said notice, setting forth the grounds for such application for

60 correction. Not later than August thirtieth following, said board
61 shall, upon the basis of such application or after giving such
62 assessors a hearing, as the board may determine, make a finding
63 whether the commissioner acted in accordance with section seven-
64 teen E. If the board finds that the commissioner failed to so act,
65 it shall thereupon make a determination of value and shall notify
66 said board of assessors and the commissioner of its determination,
67 and its decision shall be final.

68 Section 17G. Each year, not later than November twentieth,
69 the treasurer shall make a payment to cities and towns for the
70 municipal services provided to state facilities. The amount of said
71 payment, as determined by the commissioner, shall be determined
72 by multiplying the “cost of essential municipal services from tax
73 revenues” in such city or town by the “percentage of state facilities”
74 in such city or town.

75 The “cost of essential municipal services from tax revenues”
76 shall be determined by adding the cost of municipal services and
77 dividing said sum by the sum of the property tax levy and state
78 aid and multiplying the result of said quotient by the property
79 tax levy.

80 The “percentage of state facilities” shall be determined by
81 dividing the total value of state facilities by the total value of
82 taxable property.

