

HOUSE No. 2417

By Mr. Frye of Boston, petition of Maurice E. Frye, Jr., Oliver F. Ames and another that cities and towns be authorized to impose charges on certain tax-exempt institutions, including public authorities, for fire protection services. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Nine.

AN ACT AUTHORIZING CITIES AND TOWNS TO IMPOSE CHARGES ON CERTAIN TAX-EXEMPT INSTITUTIONS, INCLUDING PUBLIC AUTHORITIES, FOR FIRE PROTECTION SERVICES ACTUALLY PROVIDED, AND AUTHORIZING CERTAIN OTHER NEGOTIATED ARRANGEMENTS.

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 5 of chapter 40 of the General Laws is hereby
2 amended by inserting after clause (60), inserted by chapter
3 247 of the acts of 1966, the following clause:—

4 (61) Any city or town may impose, upon any person or
5 owner of property exempted from local property taxes in
6 clauses (2) through (15) of section five of chapter fifty-nine
7 of the General Laws, and including public authorities, reason-
8 able service charges for fire protection actually provided to
9 such person or owner of property by said city or town. Such
10 charges shall be calculated annually and billed to said person
11 or owner of property by said city or town during September,
12 and such charges may be imposed on the basis of cost per call,
13 but such cost shall not exceed the average cost per response
14 within such city or town in the previous complete fiscal year.
15 Average cost per response shall be determined by dividing the
16 total expenditure of the fire department of said city or town
17 for the previous fiscal year by the number of calls made by
18 said fire department. Charges shall not be imposed in cases
19 where said person or owner of property received no benefit

20 from the call. Cities or towns may negotiate other arrange-
21 ments for payment for fire protection with such persons or
22 owners of property, but in no case shall a public authority fail
23 to compensate a city or town for fire services actually pro-
24 vided. The Massachusetts Port Authority and the Massachu-
25 setts Turnpike Authority are hereby authorized to negotiate
26 with cities and towns in which said authorities hold tax-
27 exempt property to make arrangements for contribution
28 toward the provision, equipping and maintenance of fire-fight-
29 ing equipment which serves both the authority and the city or
30 town in which said tax-exempt property is located.