

HOUSE No. 4952

By Mr. Flaherty of Boston, petition of Michael F. Flaherty that cities and towns be reimbursed by the Commonwealth for real property owned by the Commonwealth and by public authorities. Taxation.

The Commonwealth of Massachusetts

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

AN ACT AUTHORIZING GRANTS IN LIEU OF TAXES ON REAL PROPERTY OF THE COMMONWEALTH AND CERTAIN OTHER ORGANIZATIONS.

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 adding the
2 following section: —

3 *Section 17C.* On or before July first, annually, the commis-
4 sioner of revenue shall determine the amount due to each city or
5 town, in accordance with this section, as a state grant in lieu of
6 taxes with respect to (a) real property owned by the commonwealth
7 which is exempt from the property tax pursuant to clause two,
8 section five of Chapter Fifty-nine, and (b) real property owned by
9 an organization organized pursuant to Chapter One hundred
10 eighty of the General Laws and which is exempt from the property
11 tax pursuant to clause three, section five of Chapter Fifty-nine.

12 The grant payable to any city or town under the provisions of
13 this section shall be, with respect to (a) property exempt pursuant
14 to Chapter Fifty-nine, section five, clause two, an amount equal to
15 fifty percent of the property tax which, except for such exemption,
16 would have been paid with respect to such exempt real property for
17 the assessment date immediately preceding commencement of the
18 fiscal year in which the grant is payable, and (b) property exempt
19 pursuant to Chapter Fifty-nine, section five, clause three, an

20 amount equal twenty-five percent of the property tax which, except
21 for such exemption, would have been paid with respect to such
22 exempt real property for the assessment date immediately preced-
23 ing commencement of the fiscal year in which the grant is payable.

24 Not later than March first in any year, a city or town to which a
25 grant is payable shall provide the commissioner of revenue with the
26 assessed valuation of the tax exempt real property which is
27 required for computation of the grant. The commissioner may on
28 or before June first succeeding the receipt of such statement,
29 revalue such property when, in his judgement, the valuation is
30 inaccurate and shall notify the city or town of such revaluation. A
31 city or town aggrieved by such action may, within two weeks of
32 such notice, appeal to the appellate tax board.

33 The commissioner of revenue shall certify to the treasurer the
34 amount due each municipality under this section or under any
35 recomputation which may be effected as the result of an appeal,
36 and the Treasurer shall pay the amount thereof to the city or town
37 on or before December first.