

By Mr. Dwinell of Millbury, petition of Richard J. Dwinell relative to the value used for agricultural and forest land for inheritance tax purposes. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO THE VALUE USED FOR AGRICULTURAL AND FOREST LAND FOR INHERITANCE TAX PURPOSES.

*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 65 of the General Laws is hereby amended by adding  
2 after section 13, as most recently amended by section 15 of  
3 chapter 723 of the acts of 1973, the following section: —

4 *Section 13A.* If the executor of an estate so elects, the value of  
5 any real property may be made according to its use value,  
6 provided that the real property, substantially all of which is  
7 devoted to and has been devoted for five (5) years prior to the  
8 date of death of the decedent, to farming as defined by section  
9 one A of chapter one twenty-eight or forestry or forest products  
10 as defined by section two of chapter sixty-one.

11 If the property valued under the first paragraph of this section  
12 is sold or transferred by or on behalf of the person to whom the  
13 property passes within five (5) years after the date on which the  
14 tax imposed under this chapter was filed or if the property is  
15 converted substantially to a use not described in the first  
16 paragraph within a five (5) year period by that person, the  
17 election made under this subsection shall be revoked and the  
18 difference between the tax actually paid under this chapter on the  
19 transfer of the estate and the tax would have been payable on that  
20 transfer had the property not been valued under this section, shall  
21 be due.

22 The commissioner shall forthwith cause to be recorded in the  
23 registry of deeds in the county or district in which the land is  
24 situated, a statement of the election of the executor which shall  
25 constitute a lien upon the land covered by said election.

THE HISTORY OF THE  
CITY OF BOSTON  
FROM 1630 TO 1800

BY JOHN W. COOPER

### CHAPTER I

The first settlement in the city of Boston was made in 1630 by a group of Puritan settlers from England. They were led by John Winthrop, who gave the city its name, Boston, in honor of the town of Boston in Lincolnshire, England.

The city grew rapidly and became one of the most important centers of commerce and industry in the New England colonies. It was the site of the first printing press in America, and the first public library.

The city was also the site of the first public school, and the first public hospital. It was the center of the American Revolution, and the site of the signing of the Declaration of Independence.

The city continued to grow and prosper, and became one of the most important cities in the United States. It was the site of the first public park, and the first public library.

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