

By Mr. Dwinell of Millbury, petition of Richard J. Dwinell and Bruce E. Wetherbee relative to the taxation of forest lands. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION OF FOREST LANDS.

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 one of Chapter 61 of the General Laws
2 as most recently amended by Section 114 of Chapter 706 of the
3 Acts of 1975 is hereby amended by striking out the first sentence
4 of the first paragraph and inserting in place thereof the following
5 new sentence: "Except as otherwise hereinafter provided, all
6 forest land, existing in parcels of not less than ten contiguous
7 acres in area, and not used for purposes compatible with forest
8 production shall be listed by the assessors as classified forest land
9 upon written application of the owner which shall include a
10 description of the area to be classified sufficient for identification
11 and a certification by the state forester, who shall charge a ten
12 dollar fee, that such land is being managed under a planned
13 program to improve the quantity and quality of a continuous
14 forest crop."

1 SECTION 2. Section one of said Chapter 61 as so appearing is
2 further amended by striking out in the first paragraph the eighth
3 and ninth sentences.

1 SECTION 3. Section six of Chapter 61 of the General Laws as
2 most recently amended by Section 4 of Chapter 873 of the Acts of
3 1969 is hereby further amended by adding at the end thereof the
4 following new sentences:—

5 “Land withdrawn from classification under Chapter 61 for
6 classification under Chapter 61A shall be subject to the aforesaid
7 withdrawal tax if withdrawn from classification under Chapter
8 61A within five years. This Section shall not apply to land
9 withdrawn from classification under Chapter 61A within five
10 years if said land is reclassified under Chapter 61.

1 SECTION 4. Chapter 61 is hereby further amended by
2 inserting after Section 6 the following new section: —

3 *Section 6A.* “If within five years any land withdrawn from
4 forest classification is used for development purposes, such
5 purposes to include but not be limited to housing, business,
6 industry, or mineral extraction, the land owner at the time of
7 development shall be subject to a tax equal to ten per cent of the
8 fair market value of the land, at the time of development, as
9 determined by the Board of Assessors of the city or town
10 involved, in addition to any other taxes due under this Chapter.
11 Land used by the owner or his immediate family for a residence
12 shall be exempt from this tax.”