
By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien for legislation to regulate the sale or reclassification of tax exempt real property. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT RELATIVE TO TAX EXEMPT PROPERTY.

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 59 of the General Laws, as appearing in
2 the 1996 Official Edition, is hereby amended by adding the
3 following paragraph:—

4 Real property exempted from taxation by the provisions of this
5 section shall not be sold or converted to residential, industrial or
6 commercial use while so exempted unless the city or town in
7 which such land is located has been notified of intent to sell for or
8 convert to such other use. For a period of 120 days subsequent to
9 such notification, said city or town shall have, in the case of an
10 intended sale, a first refusal option to meet a bona fide offer to
11 purchase said land, or, in the case of an intended conversion not
12 involving sale, an option to purchase said land at full and fair
13 market value to be determined by impartial appraisal. After a
14 public hearing, said city or town may assign either of said options
15 to a nonprofit organization under such terms and conditions as the
16 mayor or board of selectmen deem appropriate. Notice of intent
17 shall be sent by the real property owner, or the property owner's
18 authorized agent, via certified mail to the mayor and city council
19 of a city, or the board of selectmen of a town, to its board of
20 assessors and to its planning board, if any, and said option period
21 shall run from the day following the last date of deposit of any
22 such of such notices in the United States mails. No sale or conver-
23 sion of such land shall be consummated unless and until either

24 said option period shall have expired or the property owner shall
25 have been notified by written notice signed by the mayor or board
26 of selectmen of said city or town in question that said option will
27 not be exercised. Such option may be exercised only by written
28 notice signed by the mayor or board of selectmen, mailed to the
29 property owner by certified mail at such address as may be speci-
30 fied in his notice of intention and recorded with the registry of
31 deeds, within the option period. An affidavit by a notary public
32 that he has so mailed such a notice of intent on behalf of a
33 landowner shall conclusively establish the manner and time of the
34 giving of such notice; and such an affidavit, and such a notice that
35 the option will not be exercised, shall be recorded with the reg-
36 istry of deeds. Each such notice of intention, notice of exercise of
37 the option and notice that the option will not be exercised shall
38 contain the name of the record owner of the land and a description
39 of the premises so to be sold or converted adequate for identifica-
40 tion thereof; and each such affidavit by a notary public shall have
41 attached to it a copy of the notice of intention to which it relates.
42 Such notices of intention shall be deemed to have been duly
43 mailed to the parties above specified if addressed to them in care
44 of the town or city clerk; and in the case of notice to a city council
45 or a board or commission, addressed to it as such entity. The pro-
46 visions of this section shall not be applicable with respect to a
47 mortgage foreclosure sale; but the holder of a mortgage shall, at
48 least ninety days before a foreclosure sale, send written notice of
49 the time and place of such sale to the parties and in the manner
50 above provided in this section for notice of intent to sell or con-
51 vert, and the giving of such notice may be established by an affi-
52 davit of a notary public as set forth above.