

HOUSE No. 112

Accompanying the third recommendation of the Massachusetts Aeronautics Commission (House, No. 109). Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING FROM TAXATION PROPERTY HELD BY A CITY OR TOWN IN ANOTHER CITY OR TOWN FOR PUBLIC AIRPORT PURPOSES.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is to encourage the
3 maintenance and operation of public airports in the
4 interests of assuring to the inhabitants of this com-
5 monwealth a greater degree of public safety and
6 convenience through additional public airport facili-
7 ties, therefore it is hereby declared to be an emer-
8 gency law, necessary for the immediate preservation
9 of the public convenience and safety.

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 five of chapter fifty-nine of
2 the General Laws, as most recently amended by sec-
3 tions nineteen and twenty of chapter four hundred
4 and fifty-one of the acts of nineteen hundred and
5 thirty-nine, is hereby further amended by adding
6 at the end the following clause: —

7 Thirty-sixth, Property held by a city or town in
8 another city or town for public airport purposes.

1 SECTION 2. Section six of said chapter fifty-nine,
2 as most recently amended by section one of chapter
3 fifty-nine of the acts of nineteen hundred and thirty-
4 six, is hereby further amended by striking out, in the
5 fifth line, the following: — , or of a public airport,
6 — so as to read as follows: — *Section 6.* Property
7 held by a city, town or district including the metro-
8 politan water district, in another city or town for
9 the purpose of a water supply, the protection of its
10 sources, or of sewage disposal, if yielding no rent,
11 shall not be liable to taxation therein; but the city,
12 town or district so holding it shall, annually on July
13 first, pay to the city or town where it lies an amount
14 equal to that which said city or town would receive
15 for taxes upon the average of the assessed values of
16 the land, which shall not include buildings, or other
17 structures except in the case of land taken for the
18 purpose of protecting the sources of an existing water
19 supply, for the three years last preceding the acquisi-
20 tion thereof, the valuation for each year being reduced
21 by all abatements thereon. Any part of such land or
22 buildings from which any revenue in the nature of
23 rent is received shall be subject to taxation.

24 If such land is part of a larger tract which has been
25 assessed as a whole, its assessed valuation in any
26 year shall be taken to be that proportional part of
27 the valuation of the whole tract which the value of
28 the land so acquired, exclusive of buildings, bore in
29 that year to the value of the entire estate.