

HOUSE No. 2643

The Commonwealth of Massachusetts

PRESENTED BY:

Shaunna L. O'Connell

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act clarifying certain property tax statutes.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Shaunna L. O'Connell

3rd Bristol

David F. DeCoste

5th Plymouth

HOUSE No. 2643

By Mrs. O'Connell of Taunton, a petition (accompanied by bill, House, No. 2643) of Shaunna L. O'Connell and David F. DeCoste relative to property taxes on recreational, horticultural and agricultural land. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act clarifying certain property tax statutes.

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 14 of chapter 61A of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by striking out, in line 6, the words “forest certification”,
3 and inserting in place thereof the following:-

4 the use of such land for agricultural or horticultural purposes.

5 SECTION 2. Said section 14 of said chapter 61A is hereby further amended by striking
6 out the eighteenth paragraph, as so appearing, and inserting in place thereof the following:-

7 The assignment shall be for the purpose of maintaining no less than 70 per cent of the
8 land in use as forest land as defined in section 1 of chapter 61, as agricultural and horticultural
9 land as defined in sections 1 and 2 or as recreation land as defined in section 1 of chapter 61B,
10 and in no case shall the assignee develop a greater proportion of the land than was proposed by
11 the developer whose offer gave rise to the assignment. All land other than land that is to be

12 developed shall then be bound by a permanent deed restriction that meets the requirements of
13 chapter 184.

14 SECTION 3. Section 9 of chapter 61B of the General Laws, as appearing in the 2012
15 Official Edition, is hereby amended by striking out, in line 6, the words “forest certification” and
16 inserting in place thereof the following:-

17 the use of such land for recreational purposes.

18 SECTION 4. Said section 9 of said chapter 61B is hereby further amended by striking out
19 the eighteenth paragraph, as so appearing, and inserting in place thereof the following:-

20 The assignment shall be for the purpose of maintaining no less than 70 per cent of the
21 land in use as forest land as defined in section 1 of chapter 61, as agricultural and horticultural
22 land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1,
23 and in no case shall the assignee develop a greater proportion of the land than was proposed by
24 the developer whose offer gave rise to the assignment. All land other than land that is to be
25 developed shall then be bound by a permanent deed restriction that meets the requirements of
26 chapter 184.