

SENATE No. 1607

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 relative to application deadlines for agricultural, horticultural, or recreational land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael J. Rodrigues</i>	<i>First Bristol and Plymouth</i>	
<i>John W. Scibak</i>	<i>2nd Hampshire</i>	<i>1/30/2017</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/31/2017</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/31/2017</i>
<i>Harold P. Naughton, Jr.</i>	<i>12th Worcester</i>	<i>2/3/2017</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>	
<i>Brian Murray</i>	<i>10th Worcester</i>	<i>2/3/2017</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>	
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>2/3/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	

SENATE No. 1607

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1607) of Michael J. Rodrigues, John W. Scibak, David F. DeCoste, Steven S. Howitt and other members of the General Court for legislation relative to application deadlines for agricultural, horticultural, or recreational land Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 2497 OF 2015-2016.]

The Commonwealth of Massachusetts

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**In the One Hundred and Ninetieth General Court
(2017-2018)**
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An Act relative to application deadlines for agricultural, horticultural, or recreational land.

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. Chapter 61A of the General Laws is hereby amended by striking out section
2 6, as appearing in the 2014 Official Edition, and inserting in place thereof the following section:-

3 Section 6. The eligibility of land for valuation, assessment and taxation pursuant to
4 section 4 shall be determined separately for each tax year. An application for eligibility shall be
5 submitted to the board of assessors in the city or town in which the land is situated by not later
6 than December 1 preceding each tax year for which the valuation, assessment and taxation are
7 being sought. The application may not be withdrawn after it is submitted. An application shall be
8 made on a form prescribed by the commissioner of revenue and provided to applicants by the
9 board of assessors. The form shall provide for the reporting of information pertinent to this

10 chapter and of Article XCIX of the Articles of Amendment to the Constitution of the
11 Commonwealth and for certification by the applicant that the applicant will immediately, but not
12 later than December 1 of the following year, notify the board of assessors in writing of any
13 subsequently developing circumstance within the applicant's control or knowledge which may
14 cause a change in use of the land covered by the form. An application submitted under this
15 section for leased land shall be accompanied by a written statement of the lessee's intent to use
16 the land for the purposes in the application and shall be signed by the lessee. The landowner shall
17 certify, in a manner prescribed by the commissioner, that under the penalties of perjury the
18 information in the landowner's application is true. If the application is allowed under section 9,
19 then the classification of the land as actively devoted to agricultural, horticultural or agricultural
20 and horticultural use shall take effect on January 1 preceding the beginning of the tax year to
21 which the application relates and taxation under this chapter shall commence with that tax year.

22 SECTION 2. Section 7 of said chapter 61A, as so appearing, is hereby amended by
23 striking out, in line 3, the words "October first and June thirtieth of the year" and inserting in
24 place thereof the following words:- December 1 and June 30.

25 SECTION 3. Said chapter 61A is hereby further amended by striking out section 8, as so
26 appearing, and inserting in place thereof the following section:-

27 Section 8. Notwithstanding any provision of this chapter to the contrary, in any tax year
28 for which a city or town has undertaken and completed a program of revaluation of all property
29 in that city or town, applications by landowners for the valuation, assessment and taxation of
30 their lands on the basis of being actively devoted to agricultural or horticultural or agricultural
31 and horticultural use that are filed with the board of assessors by not later than the last day for

32 filing an application for abatement of the tax assessed on the new valuation shall be deemed to
33 have been timely made for the tax year of the revaluation program. If the application is approved
34 and the lands qualify for valuation, assessment and taxation as lands actively devoted to
35 agricultural, horticultural or agricultural and horticultural use in that tax year, then the portion of
36 any tax assessed for that year which is in excess of the tax that would have been assessed on the
37 lands, if the application had been timely made and approved, shall be abated.

38 SECTION 4. Section 14 of said chapter 61A, as so appearing, is hereby amended by
39 striking out the eighteenth paragraph and inserting in place thereof the following paragraph:-

40 The assignment shall be for the purpose of maintaining not less than 70 per cent of the
41 land in use as forest land as defined in section 1 of chapter 61, as agricultural and horticultural
42 land as defined in sections 1 and 2 or as recreational land as defined in section 1 of chapter 61B,
43 and in no case shall the assignee develop a greater proportion of the land than was proposed by
44 the developer whose offer gave rise to the assignment. All land other than land that is to be
45 developed shall then be bound by a permanent deed restriction that meets the requirements of
46 chapter 184.

47 SECTION 5. Chapter 61B of the General Laws is hereby amended by striking out section
48 3, as so appearing, and inserting in place thereof the following section:-

49 Section 3. The eligibility of land for valuation, assessment and taxation under this chapter
50 shall be determined separately for each tax year. An application for eligibility shall be submitted
51 to the board of assessors in the city or town in which the land is situated by not later than
52 December 1 preceding each tax year for which the valuation, assessment and taxation is being
53 sought. The application shall be made on a form prescribed by the commissioner of revenue and

54 provided to applicants by the board of assessors. The form shall provide for the reporting of
55 information pertinent to this chapter and for certification by the applicant that the applicant will
56 immediately, but not later than the December 1 of the following year, notify the board of
57 assessors in writing of any subsequent circumstance within the applicant's control or knowledge
58 which may cause a change in use of the land covered by the form. An application submitted
59 under this section for leased land shall be accompanied by a written statement of the lessee's
60 intent to use the land for the purposes in the application and shall be signed by the lessee. The
61 landowner shall certify, in a manner prescribed by the commissioner, that under the penalties of
62 perjury the information in the landowner's application is true. If the application is allowed under
63 section 6, then the classification of the land as recreational land shall take effect on January 1
64 preceding the beginning of the tax year to which the application relates and taxation under this
65 chapter shall commence with that tax year.

66 SECTION 6. Section 4 of said chapter 61B, as so appearing, is hereby amended by
67 striking out, in lines 2 and 3, the words "October first and June thirtieth of the year" and inserting
68 in place thereof the following words:- December 1 and June 30.

69 SECTION 7. Said chapter 61B is hereby further amended by striking out section 5, as so
70 appearing, and inserting in place thereof the following section:-

71 Section 5. Notwithstanding any provision of this chapter to the contrary, in any tax year
72 for which a city or town has undertaken and completed a program of revaluation of all property
73 in that city or town, applications by landowners for the valuation, assessment and taxation of
74 their lands on the basis of being maintained in recreational use that are filed with the board of
75 assessors by not later than the last day for filing an application for abatement of the tax assessed

76 on the new valuation shall be deemed to have been timely made for the tax year of the
77 revaluation program. If the application is approved and the lands qualify for valuation,
78 assessment and taxation as lands actively devoted to agricultural, horticultural or agricultural and
79 horticultural use in that tax year, then the portion of any tax assessed for that year which is in
80 excess of the tax which would have been assessed on the lands, if the application been timely
81 made and approved, shall be abated.

82 SECTION 8. Section 6 of said chapter 61B, as so appearing, is hereby amended by
83 striking out, in line 13, the words “a disallowance” and inserting in place thereof the following
84 words:- an allowance.

85 SECTION 9. Section 9 of said chapter 61B, as so appearing, is hereby amended by
86 striking out the eighteenth paragraph and inserting in place thereof the following paragraph:-

87 The assignment shall be for the purpose of maintaining not less than 70 per cent of the
88 land in use as forest land as defined in section 1 of chapter 61, as agricultural and horticultural
89 land as described in sections 1 and 2 of chapter 61A or as recreation land as described in section
90 1 and the assignee shall not develop a greater proportion of the land than was proposed by the
91 developer whose offer gave rise to the assignment. All land other than land that is to be
92 developed shall then be bound by a permanent deed restriction that meets the requirements of
93 chapter 184.