

**HOUSE . . . . . No. 2866**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***David Henry Argosky LeBoeuf***

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*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 the classification and taxation of urban public access land.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>1/10/2023</i>

**HOUSE . . . . . No. 2866**

By Representative LeBoeuf of Worcester, a petition (accompanied by bill, House, No. 2866) of David Henry Argosky LeBoeuf relative to the classification and taxation of urban public access land. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2977 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act relative to the classification and taxation of urban public access 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: Massachusetts General Laws, Part I, Title IX, is amended to include the  
2 following:

3 Chapter 61C: CLASSIFICATION AND TAXATION OF URBAN PUBLIC ACCESS  
4 LAND

5 Section 1. Urban Public Access land and uses

6 Land not less than five thousand square feet in area in Cities of the Commonwealth shall  
7 be deemed to be Urban Public Access Land if it is retained in substantially a natural, wild, or  
8 open condition and is open to public access, or in urban agriculture as a proposed or extant  
9 Community Garden serving members of the public, or in silviculture as a proposed or extant tree

10 nursery serving members of the public, or in recreation as a proposed or extant recreational use  
11 provided it be approved by and subject to procedures established by the municipal Parks  
12 Commission in such a manner as to allow to a significant extent the recreational use of the  
13 public, or in natural condition so as to preserve natural resources, including but not limited to,  
14 ground or surface water resources, clean air, vegetation, rare or endangered species, geologic  
15 features, high quality soils, and scenic resources with public access. Land not less than five  
16 thousand square feet in area shall also be deemed to be Urban Public Access Land which is  
17 devoted primarily to recreational use and is available to the general public or to members of a  
18 non-profit organization including a corporation organized under chapter one hundred and eighty.

19         For the purpose of this chapter, the term recreational use shall be limited to the following:  
20 a tot-lot youth playground, walking, hiking, nature study and observation, boating, golfing, non-  
21 commercial youth sports, bocce, lawn bowling, handball, volleyball, disc golf, frisbee, fishing,  
22 skiing, swimming, or picnicking area.

23         Such recreational use shall not include horse racing, dog racing, or any sport normally  
24 undertaken in a stadium, gymnasium or similar structure.

25         Urban agriculture of plants in raised beds or transparent greenhouses shall be permitted.

26         Urban silviculture, and in particular the raising of trees in a nursery shall be permitted.

27         Any of the following, Conservation Commission, Parks Commission, Tree Warden, or a  
28 non-profit organization, including a corporation organized under chapter one hundred and eighty,  
29 and organized for a mission specifically relevant to the purposes of Urban Access as defined  
30 above, must attest in writing to the suitability of the proposed land for meeting the purposes of  
31 this Chapter to be deemed eligible to apply for consideration for Urban Access.

32           Section 2: Value of Urban Access land; rate of tax

33           The value of land classified under the provisions of this chapter shall be determined  
34 under section thirty-eight of chapter fifty-nine solely on the basis of its use. The board of  
35 assessors shall assess such land at valuations based upon the guidelines established under the  
36 provisions of chapter fifty-eight, but in no event shall such valuation exceed twenty-five per cent  
37 of its fair cash value as determined pursuant to chapter fifty-nine.

38           The rate of tax applicable to such Urban Access land shall be the rate determined to be  
39 applicable to class three, commercial property under chapter fifty-nine.

40           Section 2A: Tax rate for recreational land

41           In a city that accepts this section, the rate of tax applicable to Urban Access land shall be  
42 the rate determined to be applicable to class two, open space.

43           Section 3: Eligibility for classification as Urban Access

44           Eligibility of land for valuation, assessment and taxation under this chapter shall be  
45 determined separately for each tax year. Application therefor shall be submitted to the board of  
46 assessors of each city in which such land is situated not later than October first of the year  
47 preceding each tax year for which such valuation, assessment and taxation is being sought.  
48 Application shall be made on a form prescribed by the commissioner of revenue and provided  
49 for the use of applicants by said board of assessors. Such form shall provide for the reporting of  
50 information pertinent to the provisions of this chapter and for certification by the applicant that  
51 he will immediately notify the board of assessors in writing of any subsequent circumstance  
52 within his control or knowledge which may cause a change in use of the land covered by such

53 form prior to October first next following. Any application submitted under this section and  
54 covering leased land shall be accompanied by a written statement signed by the lessee of his  
55 intent to use such land for the purposes set forth in said application. A certification by a  
56 landowner that the information set forth in his application is true may be prescribed by said  
57 commissioner to be in lieu of a sworn statement to that effect. An application so certified shall be  
58 considered as if made under oath and subject to the same penalties as provided by law for  
59 perjury.

60 Section 4: Changes in use; valuation; additional assessments

61 If a change in use of land maintained as Urban Access land as defined in section one  
62 occurs between October first and June thirtieth of the year preceding the tax year, the board of  
63 assessors shall disallow or nullify the application filed under authority of section three, and, after  
64 examination and inquiry, shall determine the full and fair value of said land under the valuation  
65 standard applicable to other land and shall assess the same according to such value. If,  
66 notwithstanding such change of use, the land is valued, assessed and taxed under the provisions  
67 of this chapter in the ensuing year, upon notice thereof said board shall enter an assessment and  
68 the amount of the increased tax resulting from such assessment, as an added assessment and tax  
69 against such land, for the particular year involved in the manner prescribed in section seventy-  
70 five of chapter fifty-nine. The amount of the added assessment shall be equal to the difference, if  
71 any, between the assessment imposed under this chapter and the assessment which would have  
72 been imposed had the land been valued and assessed as other land. The enforcement and  
73 collection of additional taxes resulting from any additional assessment so imposed shall be as  
74 provided by said chapters fifty-nine and sixty.

75           Section 5: Revaluation programs; time for application for Urban Access classification

76           In any city in which a program of revaluation of all property therein has been or shall be  
77 undertaken and completed in time to be reflected in the assessments for the next succeeding tax  
78 year but not in sufficient time to permit landowners to make application prior to October first of  
79 the year preceding the tax year for the valuation, assessment and taxation of their lands for the  
80 ensuing tax year on the basis of being maintained in recreational use, any such application filed  
81 with the board of assessors after October first and not more than thirty days following the  
82 mailing of the tax bill containing the new valuation shall be deemed to have been timely made  
83 for the tax year of the revaluation program, notwithstanding any provision of this chapter to the  
84 contrary. If such application is approved and the lands qualify for valuation, assessment and  
85 taxation as lands maintained for Urban Access use in the ensuing tax year, the portion of any tax  
86 assessed for such year which is in excess of the tax which would have been assessed on such  
87 lands had such application been timely made and approved shall be abated.

88           Section 6: Allowance or disallowance of applications; time; records; liens

89           An application for valuation, assessment and taxation of land under the provisions of this  
90 chapter shall be allowed or disallowed by the board of assessors of the city in which such land is  
91 located within three months of the filing thereof. An application for valuation, assessment and  
92 taxation of land under the provisions of this chapter shall be disallowed by the board of assessors  
93 of the city in which such land is located if, in their judgment such land, in whole or in part, does  
94 not qualify thereunder. If any board of assessors shall determine that any such application is  
95 submitted for the purpose of evading payment of full and proper taxes, such board shall disallow  
96 such application. The failure of a board of assessors to allow or disallow any such application

97 within three months following the filing thereof, shall be deemed a disallowance of such  
98 application. The board of assessors shall, within ten days of an allowance, or disallowance, send  
99 written notice of such allowance, or disallowance, by certified mail to the applicant and shall set  
100 forth therein the reason or reasons for disallowance together with a statement advising the  
101 applicant of his right to appeal therefrom as provided in section fourteen. In the case of a partial  
102 disallowance, the applicant shall be permitted to file an amendment to the original application.

103         With respect to the first application relating to a parcel of land which has been approved,  
104 and any subsequent such applications after a lapse of time when such land has not been valued,  
105 assessed and taxed under this chapter or after a change of record ownership of such land, the  
106 board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or  
107 district in which the city is situated a statement of their action which shall constitute a lien upon  
108 the land covered by such application for such taxes as may be levied under the provisions of this  
109 chapter. The statement shall name the owner or owners of record and shall include a description  
110 of the land adequate for identification. Unless such a statement is recorded the lien shall not be  
111 effective with respect to a bona fide purchaser or other transferee without actual knowledge of  
112 such lien. Upon application of any record owner, such liens shall be released by the board of  
113 assessors with respect to any parcel of land as hereinafter provided upon the applicable facts  
114 being established by records, affidavits or otherwise.

115         All liens for conveyance tax under section seven shall be released upon its being  
116 established that no conveyance or change of use by the owner at the time of such release will  
117 result in a conveyance tax under said section seven or that any such taxes which have become  
118 due have been paid.

119 All liens for roll-back taxes under section eight, other than roll-back taxes based on  
120 change of use after the date of such release, shall be released upon its being so established that  
121 no roll-back taxes have become due or that any such taxes which have become due have been  
122 paid.

123 The board of assessors shall also have the power and authority to release any such liens to  
124 correct any errors or omissions. Any release under this section shall be recorded with the registry  
125 of deeds.

126 When any land which has been valued, assessed and taxed under this chapter ceases to be  
127 so valued, assessed and taxed the board of assessors shall forthwith record in the said registry of  
128 deeds a statement to that effect which shall include the name of the record owner or owners, the  
129 date when such land ceased to be so valued, assessed and taxed and a description of the land  
130 adequate for identification.

131 All recording fees paid under this chapter whether for statements of liens, certificates,  
132 releases or otherwise shall be borne by the owner of record of the land.

133 Section 7: Land sold for other uses; conveyance tax; nonexempt transfers

134 Any Urban Access land which is valued, assessed and taxed under the provisions of this  
135 chapter, if sold for other use within a period of ten years from the beginning of the fiscal year in  
136 which it was first so classified shall be subject to a conveyance tax applicable to the total sales  
137 price of such land, which tax shall be in addition to such taxes as may be imposed under any  
138 other provision of law. Said conveyance tax shall be at the following rate: ten per cent if sold  
139 within the first five years of its being first so classified; and, five per cent if sold within the sixth  
140 through tenth year of its being first so classified. No conveyance tax shall be imposed under the



141 provisions of this section following the end of the tenth year of its being first so classified. The  
142 conveyance tax shall be due and payable by the grantor at the time of transfer of the property by  
143 deed or other instrument of conveyance and shall be payable to the tax collector of the city in  
144 which the property is entered upon the tax list. In the case of taking by eminent domain, the  
145 value of the property taken shall be determined in accordance with chapter 79, and the amount of  
146 conveyance tax, if any, shall be added as an added value. If there is filed with the board of  
147 assessors an affidavit by the purchaser that the land is being purchased for Urban Access use, no  
148 conveyance tax shall be payable by the seller by reason of the sale, but if the land is not  
149 continued in that use for at least 5 consecutive years, the purchaser shall be liable for any  
150 conveyance tax that would have been payable on the sale as a sale for other use. The conveyance  
151 tax shall be assessed only on the portion of land whose use has changed. Notwithstanding the  
152 foregoing provisions, no conveyance tax shall be assessed if the land involved, or a lesser  
153 interest in the land, is acquired for a recreation, agricultural, silvicultural, or natural resource  
154 purpose by the city in which it is situated, by the commonwealth or by a nonprofit conservation  
155 organization, but if any portion of the land is sold for or converted to commercial, residential, or  
156 industrial use within 5 years of acquisition by a nonprofit conservation organization, the  
157 conveyance tax shall be assessed against the nonprofit conservation organization in the amount  
158 that would have been assessed at the time of acquisition of the subject parcel by the nonprofit  
159 conservation organization had such transaction been subject to a conveyance tax. The  
160 conveyance tax shall be assessed only on the portion of land whose use has changed.

161           Except with respect to eminent domain takings, this section shall not apply to the  
162 following: mortgage deeds; deeds to or by the city in which the land is located; deeds which  
163 correct, modify, supplement or confirm a deed previously recorded; deeds between husband and

164 wife and parent and child when no consideration is received; tax deeds; deeds releasing any  
165 property which is a security for a debt or other obligation; deeds for division of property between  
166 owners without monetary consideration; foreclosures of mortgages and conveyances by the  
167 foreclosing parties; deeds made pursuant to a merger of a corporation or by a subsidiary  
168 corporation to a parent corporation for no consideration other than cancellation and surrender of  
169 capital stock of the subsidiary which do not change beneficial ownership; and property  
170 transferred by devise or other as a result of death. A nonexempt transfer subsequent to any  
171 exempt transfer or transfers shall be subject to the provisions of this section. Upon such  
172 nonexempt transfer the date of acquisition by the grantor, for purposes of this section, shall be  
173 deemed to be the date of the last preceding transfer not excluded by the foregoing provisions  
174 from application of this section; except that in the case of transfer by a grantor who has acquired  
175 the property from a foreclosing mortgagee the date of acquisition shall be deemed to be the date  
176 of such acquisition. If any tax imposed under this section should not be paid, the collector of  
177 taxes shall have the same powers and be subject to the same duties with respect to such taxes as  
178 in the case of the annual taxes upon real estate. The law in regard to the collection of the annual  
179 taxes, to the sale of land for the nonpayment thereof and to redemption therefrom shall apply to  
180 such taxes, so far as the same are applicable. Any classified Urban Access land which is valued,  
181 assessed and taxed under the provisions of this chapter, if changed by the owner thereof to  
182 another use within a period of ten years from the date of its classification for Urban Access use  
183 by said owner, shall be subject to the conveyance tax applicable hereunder at the time of such  
184 change in use as if there had been an actual conveyance, and the value of such land for the  
185 purpose of determining a total sales price shall be fair market value as determined by the board  
186 of assessors of the city involved for all other property.

187           Notwithstanding this section, no conveyance tax imposed by this section will be assessed  
188 on land that meets the definition of forest land under section 1 of chapter 61 or the definition of  
189 agricultural land under sections 1 and 3 of chapter 61A or the definition of horticultural land  
190 under sections 2 and 3 of chapter 61A or the definition of recreational land under section 1 of  
191 chapter 61B.

192           Section 8: Disqualification of land; roll-back taxes

193           Whenever land which is valued, assessed and taxed under this chapter no longer meets  
194 the definition of Urban Access use, it shall be subject to additional taxes, in this section called  
195 roll-back taxes, in the current tax year in which it is disqualified and in each of the 4 immediately  
196 preceding tax years in which the land was so valued, assessed and taxed, but the roll-back taxes  
197 shall not apply unless the amount of the taxes, as computed under this section, exceeds the  
198 amount, if any, imposed under section 7 and, in that case, the land shall not be subject to the  
199 conveyance tax imposed under said section 7. For each tax year, the roll-back tax shall be equal  
200 to the difference, if any, between the taxes paid or payable for that tax year in accordance with  
201 this chapter and the taxes that would have been paid or payable had the land been valued,  
202 assessed and taxed without regard to these provisions. Notwithstanding the foregoing provisions,  
203 no roll-back taxes shall be assessed if the land involved, or a lesser interest in the land, is  
204 acquired for a recreational, agricultural, silvicultural, or natural resource purpose by the city in  
205 which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any  
206 portion of the land is sold or converted to commercial, residential, or industrial use within 5  
207 years after acquisition by a nonprofit conservation organization, roll-back taxes shall be assessed  
208 against the nonprofit conservation organization in the amount that would have been assessed at  
209 the time of acquisition of the subject parcel by the nonprofit conservation organization had the

210 transaction been subject to a roll-back tax. If, at the time during a tax year when a change in land  
211 use has occurred, the land was not then valued, assessed and taxed under the provisions of this  
212 chapter, then such land shall be subject to roll-back taxes only for such of the 5 immediately  
213 preceding years in which the land was valued, assessed and taxed thereunder. In determining the  
214 amount of roll-back taxes on land which has undergone a change in use, the board of assessors  
215 shall have ascertained the following for each of the roll-back tax years involved:

216 (a) the full and fair value of such land under the valuation standard applicable to other  
217 land in the city;

218 (b) the amount of the land assessment for the particular tax year;

219 (c) the amount of the additional assessment on the land for the particular tax year by  
220 deducting the amount of the actual assessment on the land for that year from the amount of the  
221 land assessment determined under clause (a); and,

222 (d) the amount of the roll-back tax for that tax year by multiplying the amount of the  
223 additional assessment determined under clause (c) by the general property tax rate of the city  
224 applicable for that tax year.

225 Interest on roll-back taxes shall be payable and shall be computed as simple interest at 5  
226 per cent per annum. If the board of assessors determines that the total amount of the roll-back  
227 taxes to be assessed under this section, before the addition of any interest as provided for in the  
228 preceding paragraph, would be less than \$10, no tax shall be assessed.

229 No roll-back tax imposed by this section will be assessed on land that meets the  
230 definition of forest land under section 1 of chapter 61, agricultural land under sections 1 and 3 of

231 chapter 61A, or horticultural land under sections 2 and 3 of chapter 61A, or recreational land  
232 under section 1 of chapter 61B.

233 Land retained as open space as required for the mitigation of a development shall be  
234 subject to the roll-back taxes imposed by this section.

235 Section 9: Notice of intent to sell for or convert to other use; option of first refusal;  
236 assignment of option

237 Land taxed under this chapter shall not be sold for, or converted to, residential, industrial  
238 or commercial use while so taxed or within 1 year after that time unless the city in which the  
239 land is located has been notified of the intent to sell for, or to convert to, that other use.

240 The discontinuance of Urban Access use shall not, in itself, for the purposes of this  
241 section, be considered a conversion. Specific use of land for a residence for the owner, the  
242 owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or  
243 surviving husband or wife of any deceased such relative, or for living quarters for any persons  
244 actively employed full-time in the use and care of such land for recreational purposes, shall not  
245 be a conversion for the purposes of this section, and a certificate of the board of assessors,  
246 recorded with the registry of deeds, shall conclusively establish that particular use.

247 Any notice of intent to sell for such other use shall be accompanied by a statement of  
248 intent to sell, a statement of proposed use of the land, the location and acreage of land as shown  
249 on a map drawn at the scale of the assessors map in the city in which the land is situated, and the  
250 name, address and telephone number of the landowner.

251 Any notice of intent to sell for other use shall be accompanied by a certified copy of an  
252 executed purchase and sale agreement specifying the purchase price and all terms and conditions  
253 of the proposed sale, which is limited to only the property classified under this chapter, and  
254 which shall be a bona fide offer as described below.

255 Any notice of intent to sell for other use shall also be accompanied by any additional  
256 agreements or a statement of any additional consideration for any contiguous land under the  
257 same ownership, and not classified under this chapter, but sold or to be sold contemporaneously  
258 with the proposed sale.

259 For the purposes of this chapter, a bona fide offer to purchase shall mean a good faith  
260 offer, not dependent upon potential changes to current zoning or conditions or contingencies  
261 relating to the potential for, or the potential extent of, subdivision of the property for residential  
262 use or the potential for, or the potential extent of development of the property for industrial or  
263 commercial use, made by a party unaffiliated with the landowner for a fixed consideration  
264 payable upon delivery of the deed.

265 Any notice of intent to convert to other use shall be accompanied by a statement of intent  
266 to convert, a statement of proposed use of such land, the location and acreage of land as shown  
267 on a map drawn at the scale of the assessors map in the city in which the land is situated, the  
268 name, address and telephone number of the landowner and the landowner's attorney, if any.

269 The notice of intent to sell or convert shall be sent by the landowner by certified mail or  
270 hand delivered to the mayor and city council of a city, and to its board of assessors, to its  
271 planning board, parks commission, conservation commission, and to the state forester.

272 A notarized affidavit that the landowner has mailed or delivered a notice of intent to sell  
273 or convert shall be conclusive evidence that the landowner has mailed the notice in the manner  
274 and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to  
275 which it relates.

276 The notice of intent to sell or convert shall be considered to have been duly mailed if  
277 addressed to the mayor and city council in care of the city clerk; to the planning board, parks  
278 commission, conservation commission if addressed to them directly; to the state forester if  
279 addressed to the commissioner of the department of conservation and recreation and to the  
280 assessors if addressed to them directly.

281 If the notice of intent to sell or convert does not contain all of the material as described  
282 above, then the city, within 30 days after receipt, shall notify the landowner in writing that notice  
283 is insufficient and does not comply.

284 For a period of 120 days after the day following the latest date of deposit in the United  
285 States mail of any notice which complies with this section, the city shall have, in the case of  
286 intended sale, a first refusal option to meet a bona fide offer to purchase the land.

287 In the case of intended or determined conversion not involving sale, the municipality  
288 shall have an option to purchase the land at full and fair market value to be determined by an  
289 impartial appraisal performed by a certified appraiser hired at the expense of the municipality or  
290 its assignee, the original appraisal to be completed and delivered to the landowner within 30 days  
291 after the notice of conversion to the municipality. In the event that the landowner is dissatisfied  
292 with the original appraisal, the landowner may, at the landowner's expense contract for a second  
293 appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after

294 completion of the second appraisal, the parties cannot agree on a consideration, the parties will  
295 contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne  
296 equally by both parties. The third appraisal shall be delivered to both parties within 90 days after  
297 the notice of conversion to the municipality and shall be the final determination of consideration.  
298 Upon agreement of a consideration, the city shall then have 120 days to exercise its option.  
299 During the appraisal process, the landowner may revoke the intent to convert at any time and  
300 with no recourse to either party.

301           The option may be exercised only after a public hearing followed by written notice  
302 signed by the mayor, mailed to the landowner by certified mail at the address that is specified in  
303 the notice of intent. Notice of the public hearing shall be given in accordance with section 23B of  
304 chapter 39.

305           The notice of exercise shall also be recorded at the registry of deeds and shall contain the  
306 name of the record owner of the land and description of the premises adequate for identification  
307 of them.

308           The notice to the landowner of the city's election to exercise its option shall be  
309 accompanied by a proposed purchase and sale contract or other agreement between the city and  
310 the landowner which, if executed, shall be fulfilled within a period of not more than 90 days after  
311 the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the  
312 mayor, or upon expiration of any extended period that the landowner has agreed to in writing,  
313 whichever is later.

314           At the public hearing or a further public hearing, the city may assign its option to a  
315 nonprofit conservation organization or to the commonwealth or any of its political subdivisions



316 under the terms and conditions that the mayor may consider appropriate. Notice of the public  
317 hearing shall be given in accordance with section 23B of chapter 39.

318 The assignment shall be for the purpose of maintaining no less than 70 per cent of the  
319 land in use as forest land as defined in section 1 of this chapter, as agricultural and horticultural  
320 land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of  
321 chapter 61B, or as Urban Access land as defined in section 1 of chapter 61C, and in no case shall  
322 the assignee develop a greater proportion of the land than was proposed by the developer whose  
323 offer gave rise to the assignment. All land other than land that is to be developed shall then be  
324 bound by a permanent deed restriction that meets the requirements of chapter 184.

325 If the first refusal option has been assigned to a nonprofit conservation organization or to  
326 the commonwealth or any of its political subdivisions as provided in this section, the mayor shall  
327 provide written notice of assignment to the landowner.

328 The notice of assignment shall state the name and address of the organization or agency  
329 of the commonwealth which will exercise the option in addition to the terms and conditions of  
330 the assignment. The notice of assignment shall be recorded with the registry of deeds.

331 Failure to record either the notice of exercise or the notice of assignment within the 120  
332 day period shall be conclusive evidence that the city has not exercised its option.

333 If the option has been assigned to a nonprofit conservation organization or to the  
334 commonwealth or any of its political subdivisions, the option may be exercised by the assignee  
335 only by written notice to the landowner signed by the assignee, mailed to the landowner by  
336 certified mail at the address that is specified in the notice of intent.

337           The notice of exercise shall also be recorded with the registry of deeds and shall contain  
338 the name of the record owner of the land and description of the premises adequate for  
339 identification of them.

340           The notice of exercise to the landowner shall be accompanied by a proposed purchase  
341 and sale contract or other agreement between the assignee and landowner which, if executed,  
342 shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended  
343 period that the landowner has agreed to in writing, from the date the contract or agreement,  
344 endorsed by the landowner, is returned by certified mail to the assignee.

345           During the 120 day period, the city or its assignees, shall have the right, at reasonable  
346 times and upon reasonable notice, to enter upon the land for the purpose of surveying and  
347 inspecting said land, including but not limited to soil testing for purposes of Title V and the  
348 taking of water samples.

349           The city or its assignee shall have all rights assigned to the buyer in the purchase and  
350 sales agreement contained in the notice of intent.

351           If the city elects not to exercise the option, and not to assign its right to exercise the  
352 option, the city shall send written notice of nonexercise signed by the mayor or to the landowner  
353 by certified mail at the address that is specified in the notice of intent. The notice of nonexercise  
354 shall contain the name of the owner of record of the land and description of the premises  
355 adequate for identification of them, and shall be recorded with the registry of deeds.

356           No sale or conversion of the land shall be consummated until the option period has  
357 expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of  
358 the land shall be consummated if the terms of the sale differ in any material way from the terms

359 of the purchase and sale agreement which accompanied the bona fide offer to purchase as  
360 described in the notice of intent to sell except as provided herein.

361 This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage  
362 shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the  
363 sale to the parties in the manner described in this section for notice of intent to sell or convert,  
364 and the giving of that notice may be established by an affidavit as described in this section.

365 Section 10: Buildings on Urban Access land; land occupied by dwellings or used for  
366 family living; taxation

367 All building located on land which is valued, assessed and taxed on the basis of its Urban  
368 Access use in accordance with the provisions of this chapter and all land occupied by a dwelling  
369 or regularly used for family living shall be valued, assessed and taxed by the same standards,  
370 methods and procedures as other taxable property.

371 Section 11: Continuance of classification

372 Continuance of land valuation, assessment and taxation under the provisions of this  
373 chapter shall depend upon continuance of such land in Urban Access use and compliance with  
374 other requirements of this chapter and not upon continuance in the same owner of title to such  
375 land. Liability to roll-back taxes, determined pursuant to section eight shall attach when such  
376 land no longer qualifies as Urban Access land actively and shall be the obligation of the then  
377 owner of the land. For purposes relating to roll-back taxes such qualification shall depend on the  
378 actual use of such land for the previous 5 years, and not on the filing of application under section  
379 three for any year.

380 Section 12: Separation of land for non-Urban Access use

381 If, by conveyance or other action of the owner thereof, a portion of land which is valued,  
382 assessed and taxed under the provisions of this chapter is separated for a use which does not  
383 qualify as Urban Access land, the land so separated shall be subject to liability for conveyance or  
384 roll-back taxes applicable thereto, but such separation shall not impair the right of the remainder  
385 of such land to continuance of valuation, assessment and taxation thereunder; provided, however,  
386 that such remaining land continues to so qualify.

387 Section 13: Special or betterment assessments

388 Land qualifying for valuation, assessment and taxation under this chapter shall be subject  
389 to special assessments or betterment assessments to such pro rata extent as the service or facility  
390 financed by such assessment is used for improving the Urban Access use capability of said land  
391 or for the personal benefit of the owner thereof. This assessment shall, however, upon  
392 application, be suspended during the time the land is in classified Urban Access use and shall  
393 become due and payable as of the date when the use of the land is changed. Payment of the  
394 assessment and interest on it shall be made in accordance with section 13 of chapter 80, but the  
395 interest shall be computed from the date of the change in use. If only a portion of a tract of land  
396 which benefits from a suspension of payment is changed from that use, the assessment shall  
397 become due and payable as of the date when the use was changed only to the extent of and in the  
398 proportion that the frontage of that portion bears to the street frontage of the entire tract of land  
399 which originally benefited from a suspension of payment. Upon receipt of full payment of a  
400 portion of a suspended assessment, the tax collector shall dissolve the lien for the assessment  
401 insofar as it affects the portion of the land changed from Urban Access use. The lien for the

402 portion of the original assessment which remains unpaid shall continue and remain in full force  
403 and effect until dissolved in accordance with law. A request for this release shall be made in  
404 writing to the tax collector and shall be accompanied by a plan and other information that is  
405 required in the case of a request for a division of an assessment under section 10.

406 Section 14: Roll-back taxes; procedures for assessment, etc.; modification or abatement;  
407 appeals

408 The assessment, collection, apportionment and payment over of the roll-back taxes  
409 imposed by section eight shall be governed by the procedures provided for the assessment and  
410 taxation of omitted property under section seventy-five of chapter fifty-nine. Such procedures  
411 shall apply to each tax year for which roll-back taxes may be imposed notwithstanding the  
412 limitation set forth in said chapter fifty-nine with respect to the periods for which omitted  
413 property assessments may be imposed. Any person aggrieved by any determination or  
414 assessment by the board of assessors under this chapter may within 30 days of the date of notice  
415 thereof apply in writing to the assessors for modification or abatement thereof. Any person  
416 aggrieved by the refusal of the assessors to modify such a determination or make such an  
417 abatement or by their failure to act upon such an application may appeal to the appellate tax  
418 board within thirty days after the date of notice of their decision or within three months of the  
419 date of the application, whichever date is later. It shall be a condition of such appeal with respect  
420 to the annual general property tax that the asserted tax be paid, but no payment shall be required  
421 as a condition of such appeal with respect to any asserted conveyance tax or roll-back tax. If any  
422 payment of any tax imposed by this chapter should be made and as the result of any such  
423 modification or abatement by the board of assessors or decision by the appellate tax board it shall  
424 appear that any such tax has been overpaid, such excess payment shall be reimbursed by the

425 treasurer with interest at the rate of six per cent per annum from time of payment. Collection of  
426 any conveyance or roll-back taxes, by sale or taking or otherwise, may be stayed by the appellate  
427 tax board while any such appeal is pending. Any partial payment of the asserted tax that may be  
428 required by the appellate tax board in connection with such tax shall not exceed one-half of the  
429 asserted tax.

430           Section 15: Certificate of amount of conveyance or roll-back tax

431           In connection with any proposed or completed sale or other transfer of any land which  
432 has been valued, assessed and taxed under the provisions of this chapter, the owner of record of  
433 the land may apply to the board of assessors for a certificate of the amount of conveyance tax  
434 and roll-back tax, if any, payable by reason of such sale or other transfer, or that no such tax is  
435 payable and stating the amount of any conveyance or roll-back taxes that are payable with  
436 respect to such land. Such certificate shall be provided to the applicant within twenty days after  
437 application therefor. Such certificate may be recorded with the registry of deeds, and upon such  
438 recording of such a certificate become payable, or a certificate by the collector of taxes that the  
439 amount of tax stated in such certificate of the board of assessors has been paid, all liens on such  
440 land for taxes under this chapter shall terminate, except that any liens for any roll-back taxes  
441 assessed by reason of land ceasing to qualify for valuation, assessment and taxation under this  
442 chapter after the date of such sale or other transfer, shall continue. In connection with the  
443 issuance of such a certificate, the board of assessors may rely upon their own records, affidavits  
444 and such other information as they may deem appropriate. The board of assessors shall charge  
445 six dollars for each certificate so issued, and the money so received shall be paid into the  
446 municipal treasury.

447 Section 16: Equalized valuation based on Urban Access use

448 In determining the equalization required by section nine of chapter fifty-eight, the  
449 commissioner of revenue shall determine the value of such land on the basis of its Urban Access  
450 use.

451 Section 17: Tax list of board of assessors; information required

452 The factual details to be shown on the tax list of a board of assessors with respect to land  
453 which is valued, assessed and taxed under this chapter shall be the same as those set forth by said  
454 board with respect to other taxable property in the same city.

455 Section 18: Rules and regulations; forms and procedures

456 The commissioner of revenue shall promulgate such rules and regulations and shall  
457 prescribe the use of such forms and procedures as he deems appropriate to and consistent with  
458 effectuation of the purposes of this chapter.