

HOUSE No. 2908

The Commonwealth of Massachusetts

PRESENTED BY:

Sean Garballey

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 stormwater management and climate change adaptation incentives.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>2/18/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>4/6/2021</i>

HOUSE No. 2908

By Mr. Garballey of Arlington, a petition (accompanied by bill, House, No. 2908) of Sean Garballey and Lindsay N. Sabadosa relative to exemptions for certain stormwater management and climate change adaptations. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to stormwater management and climate change adaptation incentives.

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 59 of the General Laws, as appearing in the 2018 Official Edition,
2 is hereby amended by inserting the following:-

3 Section 50. With respect to each parcel of real property classified as class one,
4 residential, and class three, commercial, in each city or town certified by the commissioner to be
5 assessing all property at its full and fair cash valuation, and at the option of the board of
6 selectmen or mayor, with the approval of the city council, as the case may be, there shall be an
7 exemption equal to not more than 35 per cent of the assessed value of class one, residential,
8 parcels and of class three, commercial, parcels, respectively, within such city or town; provided,
9 however, that such an exemption shall be applied only to parcels to the extent that such parcels
10 satisfy the requirements for stormwater management, climate change adaptation, native-species
11 habitat, vegetated permeable surface, vegetated water retention, water quality, soil health, foliage
12 and tree cover, carbon sequestration, or other ecological services as specified by the executive

13 office of energy and environmental affairs and approved by the secretary of that office. This
14 exemption shall be in addition to any exemptions allowable under section five; provided,
15 however, that in no instance shall the taxable valuation of such property after all applicable
16 exemptions be reduced below ten per cent of its full and fair cash valuation, except through the
17 applicability of clause eighteenth of section five. Where, under the provisions of section five, the
18 exemption is based upon an amount of tax rather than on valuation, the reduction of taxable
19 valuation for purposes of the preceding sentence shall be computed by dividing the said amount
20 of tax by the residential class tax rate of the city or town and multiplying the result by one
21 thousand dollars. For purposes of this paragraph, "parcel" shall mean a unit of real property as
22 defined by the assessors in accordance with the deed for such property and shall include a
23 condominium unit.

24 Notwithstanding any special act to the contrary, a city or town may collect a fee of no
25 more than one-tenth of one percent of the tax and only to be used in verification of the extent that
26 parcels satisfy the requirements for the ecological exemption.

27 Notwithstanding any special act to the contrary, a city or town may grant a ecological
28 exemption in the amount and manner set forth in this section and, in those cities and towns in
29 which an exemption is made available hereunder, a taxpayer aggrieved by the failure to receive
30 such ecological exemption may apply for such ecological exemption to the assessors, in writing,
31 on a form approved by the commissioner, on or before the deadline for an application for
32 exemption under section 59.

33 A timely application filed hereunder shall, for the purposes of this chapter, be treated as a
34 timely filed application pursuant to section fifty-nine.

SECTION 2. Section 1 shall take effect July 1, 2020.