

SENATE No. 1561

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis, (BY REQUEST)

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:

Steven Keleti

DISTRICT/ADDRESS:

18 Clarendon Street Malden, MA 02148-7614

SENATE No. 1561

By Mr. Lewis (by request), a petition (accompanied by bill, Senate, No. 1561) of Steven Keleti for legislation to authorize municipalities to grant property tax exemption for habitat and urban forest. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1513 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

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 2016 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
5 be 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 average assessed value of all Class One,
8 residential, parcels and of all Class Three, commercial, parcels, respectively, within such city or
9 town; provided, however, that such an exemption shall be applied only to parcels to the extent
10 that such parcels satisfy the requirements for stormwater management, climate change

11 adaptation, native-species habitat, vegetated permeable surface, vegetated water retention, water
12 quality, soil health, foliage and tree cover as specified by the Executive Office of Energy and
13 Environmental Affairs and approved by the secretary of that office. This exemption shall be in
14 addition to any exemptions allowable under section five; provided, however, that in no instance
15 shall the taxable valuation of such property after all applicable exemptions be reduced below ten
16 per cent of its full and fair cash valuation, except through the applicability of clause Eighteenth
17 of section five. Where, under the provisions of section five, the exemption is based upon an
18 amount of tax rather than on valuation, the reduction of taxable valuation for purposes of the
19 preceding sentence shall be computed by dividing the said amount of tax by the residential class
20 tax rate of the city or town and multiplying the result by one thousand dollars. For purposes of
21 this paragraph, "parcel" shall mean a unit of real property as defined by the assessors in
22 accordance with the deed for such property and shall include a condominium unit.

23 In those cities and towns in which an exemption is made available hereunder, a taxpayer
24 aggrieved by the failure to receive such ecological exemption may apply for such ecological
25 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the
26 deadline for an application for exemption under section 59.

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

29 SECTION 2. Section 1 shall take effect July 2, 2018.