

**SENATE . . . . . No. 1769**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Joanne M. Comerford***

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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 to reform payments in lieu of taxes for state-owned land.**

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PETITION OF:

NAME:

*Joanne M. Comerford*

DISTRICT/ADDRESS:

*Hampshire, Franklin and Worcester*

**SENATE . . . . . No. 1769**

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By Ms. Comerford, a petition (accompanied by bill, Senate, No. 1769) of Joanne M. Comerford for legislation to reform payments in lieu of taxes for state-owned land. Revenue.

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**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 to reform payments in lieu of taxes for state-owned 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. Section 13 of chapter 58 of the General Laws, as appearing in the 2020  
2 Official Edition, is hereby amended by striking out the definition of “Reimbursement  
3 percentage”.

4           SECTION 2. Section 15 of said chapter 58, as so appearing, is hereby amended by  
5 striking out, in lines 6 and 7, the words “reimbursement percentages”.

6           SECTION 3. Section 16 of said chapter 58, as so appearing, is hereby amended by  
7 striking out, in lines 2 and 3, the words “reimbursement percentage”.

8           SECTION 4. Said chapter 58 is hereby further amended by striking out section 17, as so  
9 appearing, and inserting in place thereof the following section:-

10           Section 17. Annually, not later than November 20, the state treasurer shall reimburse each  
11 city and town in which state-owned land is located, an amount in lieu of taxes upon the value of  
12 such land as reported by the commissioner under section 16, determined by multiplying each

13 \$1,000 of valuation, or fractional part thereof, by the rate and in an amount provided for at a rate  
14 equal to the average of the annual rates for the 3 years preceding that in which such value is laid,  
15 said annual rates to be determined by an apportionment of the whole amount of money to be  
16 raised by taxation upon property in the commonwealth during each of the 3 preceding years, as  
17 returned by the assessors of each city and town under this section and approved by the  
18 commissioner, upon the aggregate valuation of all cities and towns for each of the 3 preceding  
19 years, as returned under section 10C; provided, however, that the amount reimbursed shall not be  
20 less than that paid in the prior year, except for the value of land removed from the annual  
21 statement of fair cash valuation.