

**SENATE . . . . . No. 1786**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bruce E. Tarr***

*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 exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/29/2019</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/31/2019</i>

**SENATE . . . . . No. 1786**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1786) of Bruce E. Tarr, David F. DeCoste and Donald F. Humason, Jr. for legislation relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands.

*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   15, as appearing in the 2016 Official Edition, and inserting in place thereof the following  
3   section:-

4           Section 15. (a) Except as provided for in this section, all buildings located on land which  
5   is valued, assessed and taxed on the basis of its agricultural or horticultural uses in accordance  
6   with the provisions of this chapter and all land occupied by a dwelling or regularly used for  
7   family living shall be valued, assessed and taxed by the same standards, methods and procedures  
8   as other taxable property.

9           (b) Structures and buildings essential to the operation of lands actively devoted to the  
10   primary purpose of commercial agriculture, aquaculture, silviculture, horticulture, floriculture or  
11   viticulture and actually used and occupied to carry out such operation as set forth in section 1A

12 of chapter 128, which are constructed or reconstructed subsequent to July 1, 2015 shall be  
13 exempt from taxation under chapter 59 to the extent of any increase in value thereof by reason of  
14 such construction or reconstruction for a period of 5 years.

15 The term “structures and buildings” shall include: (1) structures and buildings or portions  
16 thereof used directly and exclusively in the raising and production for sale of agricultural and  
17 horticultural commodities or necessary for the storage thereof, including structures and buildings  
18 or portions thereof used for the processing of agricultural and horticultural commodities, or the  
19 retail merchandising of such commodities produced or raised in the commonwealth; (2)  
20 structures and buildings used to provide housing for regular and essential employees and their  
21 immediate families who are primarily employed in connection with the operation of lands  
22 actively devoted to agricultural and horticultural use, but not including structures and buildings  
23 occupied as a residence by the applicant and his immediate family; (3) structures and buildings  
24 used as indoor exercise arenas exclusively for training and exercising horses in connection with  
25 the raising and production for sale of agricultural and horticultural commodities or in connection  
26 with a commercial horse boarding operation; (4) structures and buildings used in the production  
27 of maple syrup; (5) structures and buildings used in the production of honey and beeswax  
28 including those structures and buildings used for the storage of bees. For purposes of this section,  
29 the term “indoor exercise arenas” shall not include riding academies that solely provide equine  
30 riding lessons or dude ranches.

31 As used in this section, the term “agricultural” shall include the activity of raising,  
32 breeding and boarding of livestock, including commercial horse boarding operations.

33 (c) Such exemption from taxation shall be granted only upon an application by the owner  
34 of the building or structure on a form prescribed by the commissioner. The applicant shall  
35 furnish such information as such board of assessors shall require. Such application shall be filed  
36 with the assessor of the municipality having the power to assess property for taxation on or  
37 before the appropriate taxable status date of such municipality and within 1 year from the date of  
38 completion of such construction or reconstruction.

39 If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this  
40 section, he shall approve the application. Such structures or buildings shall be exempt from  
41 taxation as herein provided.

42 (d) The assessed value of any exemption granted under this section shall be entered by  
43 the assessor on the portion of the assessment roll provided for property exempt from taxation. An  
44 exemption granted pursuant to this section shall continue only while the buildings and structures  
45 are actually used and occupied as provided herein, but in no event for more than 10 years.

46 In the event that land or buildings or structures in agricultural or horticultural use are  
47 converted to non-agricultural or non-horticultural use during the period of an exemption granted  
48 pursuant to this section, the structures or buildings upon which the exemption was granted shall  
49 be subject to roll-back taxes for the period during which the exemption was operative. Structures  
50 and buildings subject to roll-back taxes shall be taxed as provided herein.

51 The assessors of the appropriate assessing unit shall enter on the taxable portion of the  
52 assessment roll of the current year the assessed valuation or valuations of the structures or  
53 buildings on which exemption was granted in any prior year or years at the assessed valuation or  
54 valuations as set forth on the exempt portion of the assessment roll or rolls.

55           The amount of roll-back taxes shall be computed by the appropriate tax levying body by  
56 applying the applicable tax rate for each such prior year to the assessed valuation, as set forth on  
57 the exempt portion of the assessment roll, for such structures or buildings for each such prior  
58 year during such period of exemption.

59           Such roll-back taxes shall be levied and collected in the same manner and at the same  
60 time as other taxes are imposed and levied under this chapter."