

HOUSE No. 4

So much of the recommendations of the State Auditor (House, No. 3) as relates to reforming payments in lieu of taxes for state-owned land

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

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 16 of chapter 58 of the General Laws is hereby amended by striking
2 out the words “reimbursement percentage”.

3 SECTION 2. Section 17 of chapter 58 of the General Laws is hereby amended by striking
4 out the section in its entirety and inserting in place thereof the following:-

5 Section 17. The treasurer in every year, not later than November twentieth, shall
6 reimburse each town in which the commonwealth owns lands for the purposes named in section
7 thirteen an amount in lieu of taxes upon the value of such land as reported to him by the
8 commissioner under the preceding section, determined by multiplying each thousand dollars of
9 valuation or fractional part thereof by the rate and in an amount provided for as follows:-

10 The rate equal to the average of the annual rates for three years preceding that in which
11 such value is laid, said annual rates to be determined by an apportionment of the whole amount
12 of money to be raised by taxation upon property in the commonwealth during each of the said

13 three years, as returned by the assessors and approved by the commissioner, upon the aggregate
14 valuation of all towns for each of the said three years, as returned under section 10C of chapter
15 58t.

16 The amount shall never be less than that paid in the prior year, except for the value of
17 land removed from the program as described in section 15 of chapter 58.