

# HOUSE . . . . . No. 3065

By Ms. Peisch of Wellesley, petition of Alice Hanlon Peisch relative to the change in use of certain tax exempt property. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATING TO THE CHANGE IN USE OF CERTAIN TAX EXEMPT PROPERTY.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 61A of the General Laws, as appearing in the 2004 Offi-  
2 cial Edition, is hereby amended by inserting the following new sub-  
3 section after subsection 23:—  
4 23(a). Whenever land which has been exempt from local property  
5 tax because of its ownership and/or use by a charitable organization,  
6 including but not limited to one primarily devoted to education  
7 and/or religion, shall change its use so that its primary purpose is no  
8 longer charitable as described above, the property shall cease to be  
9 exempt from such taxes and it shall be subject to additional taxes,  
10 hereinafter referred to as roll-back taxes, in the current tax year in  
11 which it ceases to qualify as exempt and in such of the four immedi-  
12 ately preceding tax years in which the land was exempt. Such taxes  
13 will be computed and assessed as though the land were not exempt  
14 in those years.