

SENATE NO. 1781

AN ACT RELATIVE TO 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 SECTION 1. Section 5 of chapter 59 of the General Laws, as appearing in the 1996 Official
2 Edition, is hereby amended by adding the following paragraph:— Real property exempted from
3 taxation by the provisions of this section shall not be sold or converted to residential, industrial
4 or commercial use while so exempted unless the city or town in which such land is located has
5 been notified of intent to sell for or convert to such other use. For a period of 120 days
6 subsequent to such notification, said city or town shall have, in the case of an intended sale, a
7 first refusal option to meet a bona fide offer to purchase said land, or, in the case of an intended
8 conversion not involving sale, an option to purchase said land at full and fair market value to be
9 determined by impartial appraisal. After a public hearing, said city or town may assign either of
10 said options to a nonprofit organization under such terms and conditions as the mayor or board
11 of selectmen deem appropriate. Notice of intent shall be sent by the real property owner, or the
12 property owner's authorized agent, via certified mail to the mayor and city council of a city, or
13 the board of selectmen of a town, to its board of assessors and to its planning board, if any, and
14 said option period shall run from the day following the last date of deposit of any such of such
15 notices in the United States mails. No sale or conversion of such land shall be consummated
16 unless and until either said option period shall have expired or the property owner shall have
17 been notified by written notice signed by the mayor or board of selectmen of said city or town

18 in question that said option will not be exercised. Such option may be exercised only by written
19 notice signed by the mayor or board of selectmen, mailed to the property owner by certified
20 mail at such address as may be specified in his notice of intention and recorded with the registry
21 of deeds, within the option period. An affidavit by a notary public that he has so mailed such a
22 notice of intent on behalf of a landowner shall conclusively establish the manner and time of the
23 giving of such notice; and such an affidavit, and such a notice that the option will not be
24 exercised, shall be recorded with the registry of deeds. Each such notice of intention, notice of
25 exercise of the option and notice that the option will not be exercised shall contain the name of
26 the record owner of the land and a description of the premises so to be sold or converted
27 adequate for identification thereof; and each such affidavit by a notary public shall have
28 attached to it a copy of the notice of intention to which it relates. Such notices of intention shall
29 be deemed to have been duly mailed to the parties above specified if addressed to them in care
30 of the town or city clerk; and in the case of notice to a city council or a board or commission,
31 addressed to it as such entity. The provisions of this section shall not be applicable with respect
32 to a mortgage foreclosure sale; but the holder of a mortgage shall, at least ninety days before a
33 foreclosure sale, send written notice of the time and place of such sale to the parties and in the
34 manner above provided in this section for notice of intent to sell or convert, and the giving of
35 such notice may be established by an affidavit of a notary public as set forth above.