

HOUSE No. 2822

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act clarifying municipalities' rights to assess real estate taxes on commercial uses in common areas of condominium complexes..

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 14 of Chapter 183A of the General Laws is hereby amended by
2 striking out the section in its entirety and replacing it with the following:

3 Section 14. Each unit and its interest in the common areas and facilities shall be
4 considered an individual parcel of real estate for the assessment and collection of real estate
5 taxes. Except as provided in section 127B of chapter 111, betterment assessments or portions
6 thereof, annual sewer use charges, water rates and charges and all other assessments, or portions
7 thereof, rates and charges of every nature due to a city, town or district with respect to the
8 condominium or any part thereof, other than real estate taxes, may be charged or assessed to the
9 organization or unit owners; provided, however, that any lien of the city, town or district
10 provided by law therefore shall attach to the units in proportion to the percentages, set forth in
11 the master deed on record, of the undivided interests of the respective units in the common areas
12 and facilities.