

**HOUSE . . . . . No. 2848**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to the taxation of condominiums..

*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 fourteen of Chapter one-hundred eighty-three A of the General  
2 Laws is hereby amended by adding the following sentence:—Interests in common areas of a  
3 condominium that are adverse to the interests of unit owners in the common areas shall be taxed  
4 to the owners of such adverse interests. A lien for taxes upon such an interest shall attach to the  
5 interest so assessed, and, to the extent the interest so taxed expires or is otherwise extinguished,  
6 to units in the condominium created after the assessment of such interest, but not to  
7 condominium units against which property taxes were separately assessed in the same fiscal year  
8 the interest was assessed.

9           SECTION 2. Section seventy-seven of chapter sixty of the General Laws is hereby  
10 amended by adding the following sentence:—A city or town shall not be deemed to receive any  
11 benefit from such covenant or agreement unless it collects rent from property in tax title under  
12 section fifty-three, or occupies or rents the property after foreclosure.

13           SECTION 3. Section forty-five of chapter sixty of the General Laws is hereby amended  
14 by adding after the third sentence the following sentence:—Covenants and agreements running

15 with the land shall mean obligations and interests in the real estate created by recorded  
16 instruments and agreements, and shall not include obligations and liens arising under statutes.

17 SECTION 4. Section fifty-four of chapter sixty of the General Laws is hereby amended  
18 by adding at the end thereof the following sentence:—Covenants and agreements running with  
19 the land shall mean obligations and interests in the real estate created by recorded instruments  
20 and agreements, and shall not include obligations and liens arising under statutes.