## The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to low and moderate income housing..

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 20 of Chapter 40B of the General Laws, as appearing in the 2000

Official Edition, is hereby amended by deleting the period at the end of the sentence, in line 43,

3 and by adding the following words:-

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or (3) in any city or town where the land area, which is not subject to full and fair cash

5 value taxation by such city or town, owned by the United States, the Commonwealth, and any

political subdivision thereof, including without limitation any county, the Metropolitan District

7 Commission and any public authority or other private or public entity or person exempt from

local full and fair cash value real estate taxation exceeds in the aggregate 30 per cent of the land

area in such city or town which is subject to full and fair cash value real estate taxation, provided

such city or town has at least 5 per cent of its housing units represented by low and moderate

income housing as reported in the latest federal decennial census of the city or town on land

taxed at full and fair cash value and zoned for residential use. For purposes of this alternative

condition (3), land shall include without limitation any land, or real estate under water in or

around any reservoir or the sources of water for such reservoir owned by the Commonwealth,

- and land owned by any political subdivision thereof, including without limitation, the
- Metropolitan District Commission, any county, or any other public authority and any private
- 17 entity or person