

HOUSE No. 3238

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen Stat Smith, (BY REQUEST)

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the taxation of condominiums.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Ron Keohan, MAA</i>	<i>Deputy Assessor Town of Saugus 298 Central Street Saugus, MA 01906</i>	<i>1/21/2011</i>

HOUSE No. 3238

By Mr. Smith of Everett (by request), a petition (accompanied by bill, House, No. 3238) of Ron Keohan relative to the taxation of condominiums. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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:

11 A city or town shall not be deemed to receive any benefit from such covenant or
12 agreement unless it collects rent from property in tax title under section fifty-three, or occupies
13 or rents the property after foreclosure.

14 SECTION 3. Section forty-five of chapter sixty of the General Laws is hereby amended
15 by adding after the third sentence the following sentence:— Covenants and agreements running
16 with the land shall mean obligations and interests in the real estate created by recorded
17 instruments and agreements, and shall not include obligations and liens arising under statutes.

18 SECTION 4. Section fifty-four of chapter sixty of the General Laws is hereby amended
19 by adding at the end thereof the following sentence:

20 Covenants and agreements running with the land shall mean obligations and interests in
21 the real estate created by recorded instruments and agreements, and shall not include obligations
22 and liens arising under statutes.