

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Nicholas A. Boldyga, (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 creating a new property tax classification.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rose Taylor</i>	<i>63 Corey Colonial Cds Agawam, MA 01001</i>	

HOUSE No.

By Mr. Boldyga of Southwick (by request), a petition (subject to Joint Rule 12) of Rose Taylor for legislation to create a new property tax classification. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act creating a new property tax classification.

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. Subsection (b) of section 2A of chapter 59 of the General Laws, as
2 appearing in the 2010 Official Edition, is hereby amended by inserting, after the word “law.” in
3 line 33, the following sentence:- Such property shall not include any parcel for which
4 membership in a condominium association is a mandatory condition of ownership.

5 SECTION 2. Said subsection (b) of said section 2A, as so appearing, is hereby further
6 amended by inserting, after the word “law.” in line 60, the following paragraph:-

7 “Class five, special residential”, property for which membership in a condominium
8 association is a mandatory condition of ownership and which is used or held for human
9 habitation containing 1 or more dwelling units including rooming houses with facilities designed
10 and used for living, sleeping, cooking and eating on a non-transient basis, and a bed and
11 breakfast home with no more than 3 rooms for rent. Such property includes accessory land,
12 buildings or improvements incidental to such habitation and used exclusively by the residents of
13 the property or their guests. The property shall also include: (i) land that is situated in a
14 residential zone and has been subdivided into residential lots; and (ii) land used for the purpose
15 of a manufactured housing community, as defined in section 32F of chapter 140; provided,
16 however, that the property shall not include a hotel or motel. Such property may be exempt from
17 taxation under other provisions of law.

18 SECTION 3. Section 38 of chapter 59 of the General Laws, as appearing in the 2010
19 Official Edition, is hereby amended by striking out, in line 10, the word “and”.

20 SECTION 4. Said section 38 of said chapter 59, as so appearing, is hereby further
21 amended by inserting, after the word “industrial” in line 11, the following words:-

22 ;and Class five, special residential .