HOUSE DOCKET, NO. 2028 FILED ON: 1/15/2015

HOUSE . . . . . No. 2586

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen Kulik

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 property tax assessment of condominiums.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Stephen Kulik	*1st Franklin*
Josh S. Cutler	*6th Plymouth*
Todd M. Smola	*1st Hampden*
Aaron Vega	*5th Hampden*
Paul R. Heroux	*2nd Bristol*
James B. Eldridge	*Middlesex and Worcester*
Joseph W. McGonagle, Jr.	*28th Middlesex*
Jennifer E. Benson	*37th Middlesex*

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HOUSE . . . . . No. 2586

By Mr. Kulik of Worthington, a petition (accompanied by bill, House, No. 2586) of Stephen Kulik and others relative to property tax assessments for certain common areas and facilities in condominiums. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to property tax assessment 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:

SECTION 1. Section 14 of Chapter 183A of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by inserting after the first sentence the following sentences:-

provided, however, that any portion of the common area and facilities for which the declarant has reserved in the master deed any right to add or withdraw real estate shall be separately assessed and taxed to the declarant or its successor in interest and the lien for those taxes shall attach to the right or interest so assessed but not to the common areas and facilities. To the extent the reserved right expires or is otherwise extinguished, the lien for taxes previously assessed to the declarant or successor shall attach to any units in the condominium submitted to condominium status after the assessment of the right, but not to units against which property taxes were separately assessed in the same fiscal year the interest was assessed. No reserved right shall be assessed and taxed after it expires or is otherwise extinguished, provided, however, that any such right extended, revived or granted by the organization of unit owners under section

13 5 shall, after an instrument extending, reviving or granting such right is recorded or registered, be

14 assessed and taxed under this section.

15 SECTION 2. This act shall take effect on January 1, 2016.