

**HOUSE . . . . . No. 2699**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Chris Walsh*

*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 to amend Chapter 59 sec 2A (b) of the General Laws relative to real property, mortgages, classifications.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>1/16/2015</i>

**HOUSE . . . . . No. 2699**

By Mr. Walsh of Framingham, a petition (accompanied by bill, House, No. 2699) of Chris Walsh relative to the assessment of local taxes on properties containing more than three dwelling units. Revenue.

**The Commonwealth of Massachusetts**

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

An Act to amend Chapter 59 sec 2A (b) of the General Laws relative to real property, mortgages, classifications.

*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. Paragraph 2 of Section 2A (b) of Chapter 59 of the General Laws is hereby  
2 amended by striking the words “one or more dwelling units” and replacing them with “one to  
3 three dwelling units” and inserting after this paragraph the following paragraph:-

4 “Class one (a), commercially owned apartments”, property used or held for human  
5 habitation containing more than three dwelling units. Such property includes accessory land,  
6 buildings or improvements incidental to such habitation and used exclusively by the residents of  
7 the property or their guests. Such property shall include: (i) land that is situated in a residential  
8 zone and has been subdivided into residential lots; and (ii) land used for the purpose of a  
9 manufactured housing community, as defined in section thirty-two F of chapter one hundred and  
10 forty. Such property shall not include a hotel, or motel. Such property may be exempt from  
11 taxation under other provisions of law.