

HOUSE No. 3786

The Commonwealth of Massachusetts

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

An Act relative to the tax status of certain land owned by a housing authority.

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 16 of chapter 121B of the General Laws, as appearing in the 2012 Official
2 Edition, is hereby amended by adding the following paragraph:-

3 “Where an operating agency sells or transfers ownership of buildings or other structures
4 on land owned by it to an entity created by it for the purpose of rehabilitation, repair,
5 development or redevelopment of low and moderate income housing undertaken or assisted
6 pursuant to state or federal legislation or resources, including a state or federal low income
7 housing tax credit program, such land, buildings or other structures shall be deemed to be public
8 property used for essential governmental purposes and shall be exempt from taxation and subject
9 to the payment in lieu of taxes as provided in this section, provided such land is owned by the
10 operating agency and the land, buildings or other structures are used for the purposes of
11 providing low and moderate income housing.”