

# HOUSE . . . . . No. 4004

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, November 2, 2017.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 3693) of Thomas M. Stanley and Michael J. Barrett (by vote of the town) that the town of Lincoln be authorized to establish property tax exemptions for certain affordable accessory apartments, reports recommending that the accompanying bill (House, No. 4001) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN

**HOUSE . . . . . No. 4004**

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**

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An Act relative to property tax exemptions for rental properties in the town of Lincoln deed restricted as affordable housing.

*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. Notwithstanding the provisions of any general or special law to the  
2 contrary, upon the approval by the Attorney General of the Town of Lincoln's Affordable  
3 Accessory Apartment Bylaw, the proportional value of affordable accessory dwelling units  
4 created under said bylaw that are subject to an affordable housing deed restriction shall be  
5 exempt from taxation under chapter 59 of the General Laws.

6           SECTION 2. Such exemption shall be equal to the tax otherwise owed on the property  
7 based on the assessed value of the entire property, including any accessory dwelling units  
8 multiplied by the square feet of the living space of all accessory dwelling units on the property  
9 that are restricted to occupancy by low or moderate income households, divided by the total  
10 square feet of all structures on the property. For purposes of determining the assessed value of  
11 the entire property, if by income approach to value, such assessment shall assume that all  
12 housing units are rented at fair market value.

13           SECTION 3. The date of determination as the qualifying factors required by this act shall  
14 be September first of each year.

15           SECTION 4. This act shall expire after 3 years of implementation of the exemption.