

**HOUSE . . . . . No. 3008**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Joan Meschino***

*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 condominiums.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Joan Meschino</i>	<i>3rd Plymouth</i>	<i>2/3/2021</i>

**HOUSE . . . . . No. 3008**

By Ms. Meschino of Hull, a petition (accompanied by bill, House, No. 3008) of Joan Meschino relative to the taxation of condominiums. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2569 OF 2019-2020.]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act relative to condominiums.

*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. Section 14 of Chapter 183A of the General Laws, as appearing in the 2018  
2 Official Edition, is hereby amended by inserting after the first sentence the following sentences:-  
3 provided, however, that any portion of the common area and facilities for which the  
4 declarant has reserved in the master deed any right to add or withdraw real estate shall, at the  
5 discretion of the board of assessors, be separately assessed at a value equal to the land value prior  
6 to recording the master deed, minus the value of any separately taxed improvement(s)  
7 subsequent to recording the master deed and taxed to the declarant or its successor in interest and  
8 the lien for those taxes shall attach to the right or interest so assessed but not to the common  
9 areas and facilities. To the extent the reserved right expires or is otherwise extinguished, the lien  
10 for taxes previously assessed to the declarant or successor shall attach to any units in the

11 condominium submitted to condominium status after the assessment of the right, but not to units  
12 against which property taxes were separately assessed in the same fiscal year the interest was  
13 assessed. No reserved right shall be assessed and taxed after it expires or is otherwise  
14 extinguished, provided, however, that any such right extended, revived or granted by the  
15 organization of unit owners under section 5 shall, after an instrument extending, reviving or  
16 granting such right is recorded or registered, be assessed and taxed under this section.