

**HOUSE . . . . . No. 4300**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Paul F. Tucker and Joan B. Lovely*

*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 exemptions for affordable accessory dwelling unit rental properties in the city of Salem restricted as affordable housing.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul F. Tucker</i>	<i>7th Essex</i>	<i>12/10/2021</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>12/10/2021</i>

**HOUSE . . . . . No. 4300**

By Representative Tucker of Salem and Senator Lovely, a joint petition (accompanied by bill, House, No. 4300) of Paul F. Tucker and Joan B. Lovely (with the approval of the mayor and city council) relative to property tax exemptions for certain affordable accessory dwelling unit rental properties in the city of Salem restricted as affordable housing. Revenue. [Local Approval Received.]

**The Commonwealth of Massachusetts**

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

An Act relative to property tax exemptions for affordable accessory dwelling unit rental properties in the city of Salem 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 Salem City Council of Salem's Affordable Accessory  
3 Dwelling Unit Ordinance, an Affordable Accessory Dwelling Unit in the City of Salem, shall be  
4 exempt from taxation under Chapter 59 of the General Laws.

5 SECTION 2. Such exemption shall be based on the value of an additional bedroom(s),  
6 not the value of the accessory dwelling unit with a kitchen and bath.

7 SECTION 3. The property owner leasing the affordable dwelling unit shall upon initial  
8 application and annually thereafter, on September first, submit to the City of Salem or its agent,  
9 documentation necessary to confirm their eligibility for the tax exemption for the affordable  
10 accessory dwelling unit.

11 SECTION 4. Maximum rents shall not exceed seventy percent of the established Fair  
12 Market Rent limit as established by the United States Department of Housing and Urban  
13 Development for the City of Salem for the most recent year.

14 SECTION 5. Households who have received a loan administered by the City of Salem for  
15 the purpose of building the Accessory Dwelling Unit shall not be eligible for the tax incentive for  
16 the term of the loan.

17 SECTION 6. This act shall take effect upon its passage.