HOUSE DOCKET, NO. 327 FILED ON: 1/8/2025

HOUSE . . . . . No. 3191

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:
Joan Meschino	*3rd Plymouth*	*1/8/2025*
Natalie M. Higgins	*4th Worcester*	*8/12/2025*
Brian W. Murray	*10th Worcester*	*9/17/2025*

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HOUSE . . . . . No. 3191

By Representative Meschino of Hull, a petition (accompanied by bill, House, No. 3191) of Joan Meschino relative to the taxation of condominiums. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2892* OF 2023-2024.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

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:

Section 14 of Chapter 183A of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by inserting after the first sentence the following sentences:-

Provided, however, that any portion of the common area and facilities for which the declarant has reserved in the master deed any right to add or withdraw real estate shall, at the discretion of the board of assessors, be separately assessed at a value equal to the land value prior to recording the master deed, minus the value of any separately taxed improvement(s) subsequent to recording the master deed and taxed to the declarant or its successor in interest and the lien for those taxes shall attach to the right or interest so assessed but not to the common areas and facilities. To the extent the reserved right expires or is otherwise extinguished, the lien for taxes previously assessed to the declarant or successor shall attach to any units in the

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