

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 PILOT Agreements on Replaced Public Housing.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/16/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act Relative to PILOT Agreements on Replaced Public 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. Section 16 of said chapter 121B, as so appearing, is hereby amended by
2 adding the following paragraph:-

3 “Notwithstanding any provision to the contrary in this chapter or in any other general or
4 special law relative to the tax status of real property, buildings or other structures owned by a
5 housing authority, a controlled affiliate, or another private entity, including without limitation a
6 for-profit or charitable corporation, general or limited partnership, or limited liability company,
7 that contain or will contain replacement units as defined in section 1, shall be exempt from
8 taxation, betterments and special assessments to the extent such buildings or structures are
9 restricted for use as replacement units, including associated common areas and associated land.

10 If replacement units and associated common areas constitute only a portion of such resulting
11 buildings or structures, the exemption shall be prorated based on the ratio which the square
12 footage of replacement units bears to the square footage of all other residential or commercial
13 units within the buildings or structures. The housing authority, controlled affiliate or other

14 private entity shall pay (a) with respect to the exempt portion of the buildings or structures and
15 land, a payment in lieu of taxes consistent with the valuation or other formula generally
16 applicable under this section to the housing authority's real estate in the city or town in which
17 such real estate is located, or as otherwise previously agreed upon between the city or town and
18 the housing authority as the method for computing the payments to be made in lieu of taxes, and
19 using the ratio described above; and (b) with respect to the non-exempt portion of the buildings
20 or structures and land, real estate taxes in accordance with chapter 59 of the General Laws based
21 on the fair cash value of the non-exempt portion of the buildings or structures and non-exempt
22 portion of the land using the ratio described above.”.