

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Matthew C. Patrick

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 passage of the accompanying bill:

An Act relative to the taxation of condominiums.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Matthew C. Patrick	3rd Barnstable

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3055 OF 2007-2008.]

The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine
—————

AN ACT RELATIVE TO THE TAXATION OF 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 fourteen of Chapter one-hundred eighty-three A of the General Laws is
2 hereby amended by adding the following sentence:—
3 Interests in common areas of a condominium that are adverse to the interests of unit owners in the
4 common areas shall be taxed to the owners of such adverse interests. A lien for taxes upon such an
5 interest shall attach to the interest so assessed, and, to the extent the interest so taxed expires or is
6 otherwise extinguished, to units in the condominium created after the assessment of such interest, but
7 not to condominium units against which property taxes were separately assessed in the same fiscal year
8 the interest was assessed.

9 SECTION 2. Section seventy-seven of chapter sixty of the General Laws is hereby amended by adding
10 the following sentence:—
11 A city or town shall not be deemed to receive any benefit from such covenant or agreement unless it
12 collects rent from property in tax title under section fifty-three, or occupies or rents the property after
13 foreclosure.

14 SECTION 3. Section forty-five of chapter sixty of the General Laws is hereby amended by adding after
15 the third sentence the following sentence:—
16 Covenants and agreements running with the land shall mean obligations and interests in the real estate

17 created by recorded instruments and agreements, and shall not include obligations and liens arising under
18 statutes.

19 SECTION 4. Section fifty-four of chapter sixty of the General Laws is hereby amended by adding at the
20 end thereof the following sentence:—

21 Covenants and agreements running with the land shall mean obligations and interests in the real estate
22 created by recorded instruments and agreements, and shall not include obligations and liens arising under
23 statutes.

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