HOUSE DOCKET, NO. 606 FILED ON: 1/18/2011

HOUSE . . . . . No. 772

The Commonwealth of Massachusetts

PRESENTED BY:

David Paul Linsky

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:

An Act clarifying municipalities' rights to assess real estate taxes on commercial uses in common areas of condominium complexes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
David Paul Linsky	*5th Middlesex*
Chris Walsh	*6th Middlesex*
Karen E. Spilka	
	☐ *[District]*
	☐

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HOUSE . . . . . No. 772

By Mr. Linsky of Natick, a petition (accompanied by bill, House, No. 772) of David Paul Linsky, Chris Walsh and Karen E. Spilka relative to the taxation of commercial uses in common areas of condominium complexes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2822* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act clarifying municipalities' rights to assess real estate taxes on commercial uses in common areas of condominium complexes.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 14 of Chapter 183A of the General Laws is hereby amended by striking out the section in its entirety and replacing it with the following:

Section 14. Each unit and its interest in the common areas and facilities shall be considered an individual parcel of real estate for the assessment and collection of real estate taxes. Except as provided in section 127B of chapter 111, betterment assessments or portions thereof, annual sewer use charges, water rates and charges and all other assessments, or portions thereof, rates and charges of every nature due to a city, town or district with respect to the condominium or any part thereof, other than real estate taxes, may be charged or assessed to the organization or unit owners; provided, however, that any lien of the city, town or district provided by law therefore shall attach to the units in proportion to the percentages, set forth in the master deed on record, of the undivided interests of the respective units in the common areas and facilities.