

**HOUSE . . . . . No. 2850**

By Ms. Callahan of Sutton, petition of Jennifer M. Callahan and others relative to the taxation of condominiums. Revenue.

**The Commonwealth of Massachusetts**

PETITION OF:

Jennifer M. Callahan  
Barbara A. L'Italien

Cleon H. Turner  
James E. Timilty

In the Year Two Thousand and Seven.

AN ACT RELATING 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 14 of Chapter 183A 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  
4 the interests of unit owners in the common areas shall be taxed to the  
5 owners of such adverse interests. A lien for taxes upon such an  
6 interest shall attach to the interest so assessed, and, to the extent the  
7 interest so taxed expires or is otherwise extinguished, to units in the  
8 condominium created after the assessment of such interest, but not to  
9 condominium units against which property taxes were separately  
10 assessed in the same fiscal year the interest was assessed.

1 SECTION 2. Section 77 of Chapter 60 of the General Laws is  
2 hereby amended by adding the following sentence:—  
3 A city or town shall not be deemed to receive any benefit from  
4 such covenant or agreement unless it collects rent from property in  
5 tax title under  
6 Section fifty-three, or occupies or rents the property after  
7 foreclosure.

1 SECTION 3. Section 45 of Chapter 60 of the General Laws is  
2 hereby amended by adding after the third sentence the following  
3 sentence:—

4 Covenants and agreements running with the land shall mean  
5 obligations and interests in the real estate created by recorded instru-  
6 ments and agreements, and shall not include obligations and liens  
7 arising under statutes.

1 SECTION 4. Section 54 of Chapter 60 of the General Laws is  
2 hereby amended by adding at the end thereof the following sen-  
3 tence:—

4 Covenants and agreements running with the land shall mean  
5 obligations and interests in the real estate created by recorded instru-  
6 ments and agreements, and shall not include obligations and liens  
7 arising under statutes.