

HOUSE No. 3007

By Mr. Linsky of Natick, petition of David Paul Linsky and J. James Marzilli, Jr. relative to the taxation of commercial uses in common areas of condominium complexes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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:

1 Section 14 of Chapter 183A of the General Laws, as appearing in
2 the 2000 Official Edition, is hereby amended by striking out the
3 section in its entirety and replacing it with the following:

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