

HOUSE No. 3055

By Mr. Patrick of Falmouth, petition of Matthew C. Patrick and Cory Atkins relative to the taxation of condominiums. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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

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

1 SECTION 3. Section forty-five of Chapter sixty of the General
2 Laws is hereby amended by adding after the third sentence the
3 following sentence:—
4 Covenants and agreements running with the land shall mean
5 obligations and interests in the real estate created by recorded

6 instruments and agreements, and shall not include obligations and
7 liens arising under statutes.

1 SECTION 4. Section fifty-four of Chapter sixty of the General
2 Laws is hereby amended by adding at the end thereof 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.