

HOUSE No. 2699

The Commonwealth of Massachusetts

PRESENTED BY:

Chris Walsh

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 adoption of the accompanying bill:

An Act to amend Chapter 59 sec 2A (b) of the General Laws relative to real property, mortgages, classifications.

PETITION OF:

NAME:

Chris Walsh

DISTRICT/ADDRESS:

6th Middlesex

HOUSE No. 2699

By Mr. Walsh of Framingham, a petition (accompanied by bill, House, No. 2699) of Chris Walsh relative to the assessment of local taxes on properties containing more than three dwelling units. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act to amend Chapter 59 sec 2A (b) of the General Laws relative to real property, mortgages, classifications.

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. Paragraph 2 of Section 2A (b) of Chapter 59 of the General Laws is hereby
2 amended by striking the words “one or more dwelling units” and replacing them with “one to
3 three dwelling units” and inserting after this paragraph the following paragraph:-

4 “Class one (a), commercially owned apartments”, property used or held for human
5 habitation containing more than three dwelling units. Such property includes accessory land,
6 buildings or improvements incidental to such habitation and used exclusively by the residents of
7 the property or their guests. Such property shall include: (i) land that is situated in a residential
8 zone and has been subdivided into residential lots; and (ii) land used for the purpose of a
9 manufactured housing community, as defined in section thirty-two F of chapter one hundred and
10 forty. Such property shall not include a hotel, or motel. Such property may be exempt from
11 taxation under other provisions of law.