

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES

Property Tax Bureau  
Informational Guideline Release (IGR) No. 90-207  
January 1990

**ASSESSMENT OF CLUSTER DEVELOPMENT COMMONLAND**

Chapter 585 of the Acts of 1989  
(Amending G.L. Ch. 59 §11)

**SUMMARY:**

This legislation amends General Laws Chapter 59, Section 11 to permit the allocation of taxes assessed on commonland in cluster developments to the owners of individual lots in the development, even if the commonland is subject to a conservation restriction. Under the prior law, an-allocation could not be made because commonland subject to a conservation restriction had to be assessed as a separate parcel. An allocation of taxes on commonland is still permitted only where the owners of lots in the development also own the beneficial interest in the commonland, and only if authorized in writing by the Commissioner of Revenue.

**GUIDELINES:**

1. The Board of Assessors may now elect to allocate taxes on commonland in cluster developments to individual lot owners in the development even if the land is held subject to a conservation restriction. The decision to make an allocation of any commonland taxes is discretionary with the assessors.
2. The assessors may allocate commonland taxes only if (a) the individual lot owners also own the beneficial interest in the commonland and (b) the allocation has been authorized in writing by the commissioner.

The assessors need only obtain written authority with respect to any particular parcel of commonland once. A copy of the commissioner's written authorization should be retained in the assessors, records. After having assessed commonland to individual lot owners, the board of assessors may elect in subsequent fiscal years to assess the commonland as a separate parcel again without seeking the commissioner's authority.

3. The allocation must be made in proportion to each owner's recorded percentage interest in the commonland, unless an alternative method of allocation is expressly set out in the commissioner's written authorization to make an allocation. If the assessors wish to use an alternative method of allocating commonland taxes, they should indicate the proposed alternative in their request to the commissioner for authority, and they should set out the reasons why an alternative method of allocation should be used.
4. The assessors should submit requests for authority to allocate commonland taxes to:

Property Tax Bureau  
Division of Local Services  
P.O. Box 9655  
Boston MA 02114-9566

The request should identify and describe the parcel (map-block-lot, location and land area) and include some documentation that the owners of the lots in the development own the beneficial interest in the commonland, such as a deed to one of the lots.

5. Since individual lot owners' interests in the commonland must be conveyed along with the individual lots, assessors should take care to insure that their valuation method does not result in assessing the value of the commonland twice.

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The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management.

The Division regularly publishes IGRs (informational Guideline Releases detailing legal and administrative procedures) and the BULLETIN (announcements and useful information) for local officials and others interested in municipal finance.

P.O. Box 9655, Boston, MA 02114-9655 (617) 626-2300

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