

012NOV14  
**Pam Bunker**

**From:** Ron Rappaport [REDACTED]  
**Sent:** Thursday, November 01, 2012 3:59 PM  
**To:** 'Pam Bunker'  
**Subject:** FW: Assessments of various interests in land

Pam. Please call me about this tomorrow. Ron

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**From:** Colleary, Kathleen [REDACTED]  
**Sent:** Thursday, November 01, 2012 3:54 PM  
**To:** [REDACTED]  
**Subject:** Assessments of various interests in land

Ron,

See the following from Section 8.3.1 of Chapter 1 of our Assessors' Course Handbook.

<http://www.mass.gov/dor/docs/dls/publ/101handbook/chapter1.pdf> .

### **8.3.1 Single Unit**

All interests in real estate are assessed as a single unit to the fee owner of the land.<sup>73</sup> Land and buildings are not separately assessed even if owned by different persons.<sup>74</sup> Separate assessments are not made to those parties having other interests in the real estate either, such as a lease,<sup>75</sup> mineral, power<sup>76</sup> or other rights.

<sup>73</sup> *Donovan v. Haverhill*, 247 Mass. 69 (1923).

<sup>74</sup> *Newton Building Co. v. Commissioner of Corporations and Taxation*, 285 Mass. 471 (1934); *McGee v. City of Salem*, 149 Mass. 238 (1889).

<sup>75</sup> *Paine v. Board of Assessors of Weston*, 297 Mass. 173 (1937); *Donovan v. Haverhill*, 247 Mass. 69 (1923).

<sup>76</sup> *Crocker-McElwain Co. v. Assessors of Holyoke*, 296 Mass. 338 (1937).

Kathleen

Kathleen Colleary, Chief  
 Bureau of Municipal Finance Law  
 Division of Local Services  
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11/13/2012