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PROPERTY TAX EXEMPTIONS FOR ADULT CONDOMINIUM COMMUNITIES

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You asked whether other states offer a property tax exemption to residents living in adult condominium communities (i.e., 55 and over) that do not receive certain municipal services (e.g., road maintenance, trash removal).

We did not find any state with a law that provides a property tax exemption exclusively to adult condominium community residents. However, we found three states (Maryland, Mississippi, and New Jersey) that require municipalities to provide services to all condominium owners, not only those in adult communities, or alternatively, provide them with some form of tax relief or reimbursement. And we found one state (Wisconsin) that requires local governments to provide condominium owners with the same level of services as other residents.

In Maryland, a law allows municipalities to make an agreement with a private community (e.g., condominium) regarding “the provision of residential street service to the private community by the municipality [or] ... reimbursement to the private community of an amount not to exceed the cost that the municipality would incur to provide residential street service” ([2013 MD Laws Ch. 119, § 5-302 \(HB 472, 2013\)](#), derived from MD. Code, Art. 23A, § 50 (repealed)). Similarly, in New Jersey, a law says “the governing body of every municipality shall reimburse a qualified private community [e.g., condominium] for [certain] services ... or provide the[m] in the same fashion as the municipality provides these services on public roads and streets” ([NJSA 40:67-23.3](#)). And in

Mississippi, a law says “no property shall be subject to this [garbage collection] levy unless that property is within an area served by a county’s garbage or rubbish collection or disposal system” ([Miss. Code Ann. § 19-5-21](#)).

In Wisconsin, a law requires equal treatment of condominium owners and other property owners without exception. It says, “[n]o county, city, or other jurisdiction may enact any law, ordinance, or regulation that would impose a greater burden or restriction on a condominium or provide a lower level of services to a condominium than would be imposed or provided if the condominium were under a different form of ownership” ([W.S.A. 703.27](#)).

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