



Affordable Housing Trust Fund & CPA Conference 2025

December 17

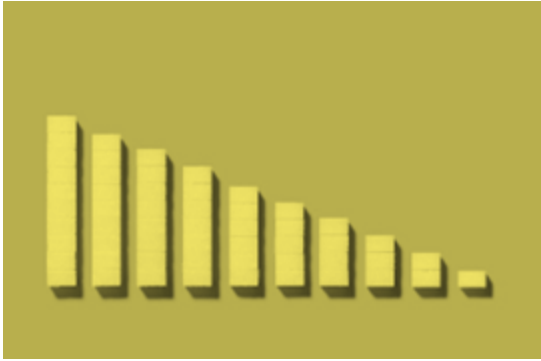
Accessory Dwelling Units (ADU)
and the property tax exemption for
affordable housing

Shelly Goehring, Senior Program Manager



Mission

As a leader and innovator, MHP expands access to affordable housing and promotes housing equity in communities across the Commonwealth.



Center for Housing Data

Collects, analyzes & shares info for effective policy creation



Community Assistance

Builds local capacity through TA and training, including 40B program



Lending

Lent over \$1.4B for creation/preservation of over 27,000 units of affordable rental housing



Homeownership

Supports first time homebuyers w/innovative products like ONE Mortgage

Accessory Dwelling Units (ADU) and the property tax exemption for affordable housing

ADUs

Claire Morehouse

Accessory Dwelling Unit Coordinator,
EOHLC

Elliot Schmiedl

Director of Homeownership,
MHP

Property Tax Exemption

Doug Mishkin

Chair, Egremont Affordable Housing
Trust Fund

Mary Brazie

Member, Egremont Select Board and
Affordable Housing Trust Fund

Property tax exemption for affordable housing

G.L. c.59, § 50

Division of Local Services IGR 24-4

- Created by section 3 of “An Act to Improve the Commonwealth’s Competitiveness, Affordability and Equity”
- Signed into law on October 4, 2023
- Tax exemption accepted by local legislative body
- Applies to residential units rented to income-qualified persons at an affordable rate
- Year-round, annual basis
- Exemption no more than the tax due on parcel/unit
- Income ceiling: 200% AMI

<https://www.egremont-ma.gov/DocumentCenter/View/1904/MA-Division-of-Local-Services-Informational-Guideline-on-Affordable-Housing-Property-Tax-Exemption-PDF>

