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Massachusetts Property Tax Alert

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On August 9, 2016, Massachusetts Governor Charlie Baker signed The Municipal Modernization Act – An Act to Modernize Municipal Finance and Government – H. 4565, which was effective as of November 7, 2016, unless otherwise noted. The purpose of the bill is to improve municipal government efficiency, streamline processes, and provide consistency to taxpayers.

Several of the initiatives are aimed at property tax and assessment practices and procedures that impact commercial property owners and taxpayers, including Sections 35-36 and 248, which change the frequency of certification of municipal property assessments by the Department of Revenue.

While municipalities still must value all parcels of real estate each year and obtain Department of Revenue approval, the certification process has been extended from 3 years to 5 years. Therefore, the DOR will audit and certify the annual revaluation every 5 years to ensure the proposed values were derived utilizing a methodology based on generally accepted mass appraisal practices, are supported with current market evidence and are uniformly and equitably applied to all property.

Sections 150 – 151 prohibit a property tax appeal at the Appellate Tax Board if a taxpayer has not paid its first and second quarter taxes by the due dates; the prior law required that a taxpayer only timely pay the third and fourth quarter installments.

Sections 139, 142 – 143, 149 add a “postmark” rule to determine if a tax payment is timely made for purposes of Appellate Tax Board jurisdiction. Therefore, while a municipality can still apply interest to late payments, proof of mailing by the tax payment date saves an appeal from dismissal if a payment is not received before the due date. The postmark rule includes not only USPS postmarks, but also other mailing services (that are not specifically identified in the legislation).

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Of the Commonwealth's 351 municipalities, 118 have undergone recertification for FY17. Following is a list of the largest communities that just completed the recertification process:

- Amesbury
- Attleboro
- Auburn
- Bellingham
- Blackstone
- Brockton
- Cambridge
- Canton
- Chelmsford
- Chicopee
- Dartmouth
- Dennis
- Easthampton
- Easton
- Fairhaven
- Foxborough
- Franklin
- Gloucester
- Grafton
- Greenfield
- Groton
- Hanson
- Holden
- Holyoke
- Ipswich
- Kingston
- Leicester

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- Lowell
- Lynnfield
- Malden
- Mansfield
- Medford
- Melrose
- Middleborough
- New Bedford
- Newburyport
- North Attleborough
- North Reading
- Northbridge
- Palmer
- Reading
- Sharon
- Shrewsbury
- Somerville
- South Hadley
- Spencer
- Stoughton
- Sturbridge
- Swansea
- Tyngsborough
- Uxbridge
- Wakefield
- Walpole
- West Springfield
- Westford
- Whitman

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- Wilbraham
- Worcester

While there is no uniform deadline for appealing an assessment to a municipality's board of assessors, now is the time to act if you wish to challenge your assessment. A tax abatement application must be filed with the local board of assessors on or before the due date for the first installment of the actual tax bill. For municipalities that use a quarterly billing cycle, the final date for filing a tax abatement application is usually February 1, but the date may be sooner in January based on the date the final tax bills were mailed. The local board of assessors should be contacted to clarify the precise deadline if it is not specified on the tax bill. Pullman & Comley, LLC has a team of professionals who can guide you through the appeal process in Massachusetts.

For more information, please contact Laura Bellotti Cardillo at 860.424.4309 or lcardillo@pullcom.com.

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