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## April 3, 2020 Act Provides Massachusetts Municipalities Option to Offer Property Tax Relief During COVID-19 Public Health Crisis

**April 6, 2020**

by Laura Bellotti Cardillo

As part of the Commonwealth's ongoing efforts to address challenges created by the COVID-19 public health crisis, late last week the Massachusetts Legislature passed House Bill No. 4598—An Act to Address Challenges Faced By Municipalities and State Authorities Resulting from COVID-19 (the "Act")—which Governor Baker signed into law on April 3, 2020. The Act, attached here, provides certain relief for municipalities and taxpayers during this difficult time.

As it pertains to property taxes, the Act equips municipalities with the following options, to be adopted at each municipality's discretion:

- Extend the Fiscal Year 2020 real and personal property tax bill due dates from April 1, 2020 (for municipalities with semi-annual payment schedules) and May 1, 2020 (for municipalities with quarterly payment schedules) to no later than June 1, 2020; and
- Waive interest and other penalty for late payment of any excise, tax, betterment assessment, water rate or annual sewer use or other charge that was due on or after March 10, 2020, so long as such excise, tax, assessment or charge is paid by or before June 30, 2020.

It remains to be seen which municipalities, if any, will exercise either or both of these options. The members of Pullman & Comley's Property Tax & Valuation Department (PTVD) are continuing to monitor this Act and the municipal response to it. This crisis is significantly impacting all taxpayers throughout the Commonwealth; we encourage you to contact any of the PTVD members (Laura Cardillo, Elliott Pollack, Greg Servodidio or Michael Marafito) if we can be of

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assistance with any of the matters addressed in this alert or for any type of legal assistance that Pullman & Comley can offer during this difficult time.

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