Massachusetts Department of Revenue *Division of Local Services*
Alan LeBovidge, Commissioner Gerard D. Perry, Deputy Commissioner

December 19, 2006

[redacted]

Re: Misaddressed Tax Bill
Our File No. 2006-423

Dear [redacted]

This is in response to your letter complaining about the tax billing practices of the Town of Williamstown and requesting a waiver of accrued interest charges on your local property tax bill.

As we understand the situation, your recent tax bill was mailed to an overseas address where you once resided. You also state that when you returned from overseas, you requested that the tax bills be mailed to your home address in Williamstown and subsequent tax bills were mailed to that address and timely paid. You state that for reasons unknown, the most recent bill was mailed to the outdated address and you were charged interest for paying the bill after the due date. We assume you are referring to the tax bill issued for fiscal year 2007, which the town would have issued earlier this fall after setting its tax rate. The first half installment of that bill would have been due November 1, 2006 or 30 days after the bills were mailed if later. You are seeking a refund of the interest you paid as a result of the error in your billing address.

The Commissioner of Revenue does not have the legal authority to act on requests from property owners to waive locally assessed taxes, interest and charges. However, we can provide the following information that may be of assistance in resolving this matter locally.

According to G.L. c. 60, §3, the annual tax bill is to be mailed "to the **town where the assessed person resided on January first** of the year in which the tax was assessed." (Emphasis added). When issuing bills for residential properties, we think it is reasonable for the collector to assume that the owner permanently resides at that address as a general rule. However, if the owner has notified the collector's office in writing that he or she lives elsewhere, or otherwise has requested that tax bills be directed to a particular address, we think the bill must be addressed there in order to be considered properly issued under the statute. The failure to receive a local property tax bill does not affect the validity of the tax obligation itself. However, for interest to accrue on that obligation, we believe the bill must have been properly issued under the statute. If a bill is so issued, interest will accrue by law on any installment payment not received by the collector on or before its due date whether or not the taxpayer actually received the bill. Once accrued interest and collection charges equal or exceed $15.00, the collector cannot waive them for any reason. G.L. c. 59, §57; c. 60, §15.

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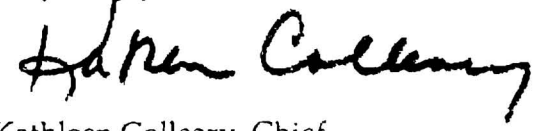
In your case, if the collector determines that an outdated address was inadvertently used when issuing your fiscal year 2007 bill, she can and should reissue the bill using the correct address. No interest charges would be owed if the reissued and proper bill were paid timely (which in this case means if the first half installment was paid within thirty days of mailing the proper bill). Any interest already charged and paid can be credited to the balance of this year's tax, which is payable by May 1, 2007.

I hope this information is helpful.

Very truly yours,



Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC
CC: Janet Frantz-Saddler, Williamstown Treasurer-Collector