



February 28, 2006

Robert J. Allard, City Assessor
City Hall, Room 201
455 Main St.
Worcester, MA 01608

Re: Authorization to Assess Present Interest (GL Ch.59 §11)
Our File No. 2006-63

Dear Mr. Allard:

This is in reply to your letter asking for our authorization to assess taxes on a parcel at 22 Steele Street to Luke J. Szufat. The city got a decree foreclosing a tax title on the parcel on April 28, 2005. Davis Davoudian, trustee, was named as owner in the land court action. When the city tried to sell the parcel, Mr. Szufat, who is suing Mr. Davoudian and another person, claiming they defrauded him of the property, got an injunction prohibiting the sale. According to John O'Day, an attorney for the city, Mr. Szufat is living on the property.

GL Ch.59 §11 provides that, "...whenever the commissioner deems it proper he may, in writing, authorize the assessment of taxes upon any present interest in real estate to the owner of such interest on January first, and taxes on such interest may thereupon be assessed to such person...." We do not think that the granting of the preliminary injunction to Mr. Szufat to prohibit the sale of the property is sufficient to establish that he has a present interest in the property within the meaning of Ch.59 §11. We therefore decline to authorize an assessment to him under that provision.

However, we believe that the assessors may assess Mr. Szufat without our permission. If he ultimately succeeds in demonstrating his ownership of the property, and has the tax title foreclosure vacated, such an assessment would be based upon his ownership of the property as a result of the judicial proceedings. If he fails to establish his title to the property, an assessment to him would be justified under GL Ch.59 §2B based upon his occupancy of the property.

We hope this information proves helpful.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathleen Colleary".

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/CH