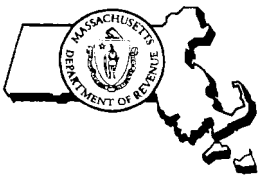
Massachusetts Department of Revenue *Division of Local Services*
Alan LeBovidge, Commissioner Gerard D. Perry, Deputy Commissioner



February 26, 2007

Amy W. Davidson
Board of Assessors
City Hall
70 Allen Street
Pittsfield, MA 01201

Re: Abatement Application
Our File No. 2007-42

Dear Ms. Davidson:

You inquired whether the assessors may act on abatement applications received after the deadline date where the envelopes did not show a U.S. Postal Service postmark date.

Chapter 59 Section 59 was amended in the year 2000 to provide that an abatement application delivered to the assessors by the United States mail after the abatement due date is deemed to have been received by them as of the postmark date on the envelope. The statute specifically states that this "postmark" rule applies **only** to applications sent to the proper address of the assessors, first class postage prepaid, with postmarks made by the United States Postal Service. In the case at hand, there is no postmark of the U.S. Postal Service in conjunction with these applications. Consequently, these applications are late and the assessors have no jurisdiction to act on them.

If there are further questions, please do not hesitate to contact us.

Very truly yours,

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC

Post Office Box 9569, Boston, MA 02114-9569, Tel: 617-626-2300; Fax: 617-626-2330