

March 1998

TO: Assessors and Collectors

FROM: Joseph J. Chessey, Jr.
Deputy Commissioner

SUBJECT: Payments and Applications Due on Non-business Days

This Bulletin explains the law that applies to quarterly and semiannual property tax payments, or abatement or exemption applications, when their due dates fall on non-business days, as will occur in FY99.

In those instances, the due date for the payment or application is automatically extended by law to the next business day. General Laws Chapter 4 §9 specifically provides that if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed on the next succeeding business day. This rule also applies to actions required by, or payments due on, a Saturday in communities where public offices are permitted by city council or town meeting vote to remain closed on that date. G.L. Ch. 41 §110A.

The payment due dates printed on the front of your tax bills should reflect any applicable extension. When printing the actual tax bills, you must also ensure that the last date for filing abatement applications be printed on the front, and that it be the same as the due date given for the first installment payment. The statutory due dates may continue to appear on the reverse side of the bill, since it is usually pre-printed well in advance.