



Bulletin

2006-02B

BUREAU OF MUNICIPAL FINANCE LAW

TO: Local Officials

FROM: Kathleen Colleary, Chief
Bureau of Municipal Finance Law

DATE: January 2006

SUBJECT: New Name for DLS Legal Bureau and Customer Service Procedures

This *Bulletin* announces a name change for the Division of Local Services' (DLS) legal bureau from the Property Tax Bureau to the Bureau of Municipal Finance Law. It also provides information about procedures for accessing some of the services provided by the Bureau.

The Bureau of Municipal Finance Law serves as the legal bureau for the Division of Local Services, which has statutory responsibilities regarding the assessment and collection of property and other local taxes, municipal budgets and debt, and municipal accounting and other financial management practices. Under the previous name, the Bureau received numerous inquiries that did not relate to legal issues. We believe the new name more accurately reflects the area of law practiced by the attorneys in the Bureau.

The Bureau provides a number of legal services to Division and Department of Revenue staff, state and local officials, taxpayers and others. Specific responsibilities of the Bureau include:

- Providing legal advice on municipal tax and finance issues;
- Processing applications from assessors or other local officials for authority to abate local taxes and charges under G.L. c. 58 §8;
- Processing applications for authority from treasurers to use the land of low value procedure to foreclose a tax title under G.L. c. 60 §79;
- Promulgating tax administration forms, including tax bills, abatement and exemption applications, municipal lien certificates and other recorded statements, and
- Promulgating guidelines and other written materials advising local officials about the implementation of municipal tax and finance laws.

Please review the attached procedures for requesting legal advice and applying for abatement authority under G.L. c. 58 §8. We are centralizing informal requests for legal advice and instituting new procedures of requesting abatement authority with the goal of providing even more efficient and effective customer service. If you have any questions about these procedures, please feel free to contact us. We appreciate your cooperation.

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OBTAIN LEGAL ADVICE

Local officials may obtain informal advice or request a formal written opinion from the Bureau on legal issues pertaining to locally assessed taxes, municipal finance and local financial management procedures.

- **Informal advice.** Assigned “*attorneys-of-the day*” are available during business hours to answer telephone calls or e-mails asking general legal questions about the application of municipal tax and finance laws.
 - **By phone** – Call **617-626-2400** to speak to one of the assigned “*attorneys of the day.*” If the lines are busy, you may leave a message in the Bureau’s voicemail. Please leave your name, community, position, telephone number, the best time to reach you and the specific question or issue you want to discuss.
 - **By e-mail** – E-mail your question to DLSLAW@dor.state.ma.us, which is the Bureau’s shared e-mail account, rather than to a specific member of the legal staff. Please include your name, community, position and phone number in your e-mail so we can contact you by phone if follow-up is necessary.
- **Formal opinion.** Local officials may request a formal, written legal opinion on matters pertaining to the assessment, collection and administration of local taxes or municipal finance. These opinions state the official position of the Department of Revenue. 830 Code of Massachusetts Regulations 62C.3.1(5). Advice obtained by phone or e-mail is informational only.

Formal opinions must be requested in writing, preferably by a signed letter from the board or officer. The request should set forth in detail the facts and circumstances giving rise to the request. If the request is time sensitive, please include that information in the letter and to the extent possible, we will try to respond accordingly.

The Bureau is only able to give legal advice about matters within the statutory authority of the Division of Local Services. If your questions involve interpretation of laws administered by other state agencies or found in local charters, by-laws or ordinances, we will generally refer you to the appropriate agency or municipal counsel. We also ask that you not refer taxpayers who have complaints about their property tax, motor vehicle excise or other local bills. We are happy to help you provide effective taxpayer assistance by answering your questions, but we cannot by law resolve disputes for local taxpayers.

SUBMIT APPLICATIONS FOR AUTHORITY TO ABATE LOCAL TAXES/CHARGES

For general guidance on the standards and policies governing applications for authority to abate local taxes and charges under G.L. c. 58 §8, refer to Informational Guideline Release (IGR) [92-206](#), which is available on our web site. The following procedures will also apply to applications submitted **on or after March 1, 2006**.

1. Submission

All applications for abatement authority are to be mailed or faxed **directly** to the Bureau of Municipal Finance Law.

2. Applicant

Applications must be submitted and signed by the officer/majority of the board assessing the tax or charge, or a board or person designated by that officer or board to submit them. For example, assessors must submit applications seeking authority to abate property taxes. Applications for authority to abate a betterment, special assessment or user charge would be submitted by the board or officer that imposed the assessment or charge, but may be submitted by the assessors if requested by that board or officer.

The officer/board submitting the application must **fully support** an abatement in the particular case. Abatement authority under G.L. c. 58 §8 is extraordinary relief, not an alternative taxpayer remedy, and should not be sought unless the request complies with the standards for relief explained in IGR 92-206.

3. Format & Content

Applications must include, at a minimum, the following:

- A **cover letter** explaining the reason abatement authority is being requested and why the officer/board believes it is warranted.
- **Schedule 58.8** containing the information required by Section VI of IGR 92-206 regarding the (1) taxpayer, (2) property, (3) assessed valuations, (4) assessed taxes or charges, (5) outstanding taxes or charges, interest and costs, and (6) requested abatement authority. All amounts should be stated as of the application date. Schedule 58.8 is found at [Forms and Brochures](#) under “Assessors’ Use – Request for Authority to Abate Local Tax or Charge (to DOR).” The direct link is <http://www.mass.gov/Ador/docs/dls/publ/forms/8of58Schedule.xls>.
- The **specific mitigating facts or extraordinary circumstances** that explain the taxpayer’s failure to use the statutory abatement procedure and support the requested relief. The explanation should be specific, not a general conclusion. It should also include any prior abatement or exemption history regarding the taxpayer and property that is relevant to the request.
- Any supporting documentation.

4. Information Request

The Bureau will notify the assessors or other applicant if additional information is needed to process a particular application. As a general rule, the information must be submitted within 30 days. If not, the application will be denied, but it may be resubmitted at a later date if all requested information is provided.

5. E-mail Notification

All notices of action on applications will be made by e-mail. If approved, the assessors or other applicant, the collector and if the property is in tax title, the treasurer will receive the e-mail notice. Unless other e-mail addresses are supplied in the application, we will use the e-mail addresses in the DLS Local Officials' Directory, which is updated by your city or town clerk. <https://wfb.dor.state.ma.us/dslod/Public/WebForms/Browse.aspx>. To ensure all notices are received, assessors, other officials who submit applications, collectors and treasurers must keep the city or town clerk informed of any changes in their e-mail addresses.