



# Bulletin

---

2015-05B

## PROPERTY TAX DUE DATES

**(Supersedes Bulletin 2008-10B and Inconsistent Prior Written Statements)**

TO: Assessors, Collectors, Finance Directors, Mayors, Selectmen and City/Town Managers

FROM: Kathleen Colleary, Chief, Bureau of Municipal Finance Law

DATE: April 2015

SUBJECT: Abatement/Exemption Application and Payment Due Dates on Non-business Days

---

This *Bulletin* explains the law that applies to property tax payments, or abatement or exemption applications, when their statutory due dates fall on a day city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency. Sections of a recent Fiscal Year 2015 Supplemental State Budget amended the statutes setting due dates for property tax payments, G.L. c. 59, §§ 57 and 57C, and abatement and exemption applications, G.L. c. 59, § 59, to address the unexpected closures for the first time. [St. 2015, c. 10, §§ 9-11](#). Other statutes had extended the dates if they fell during the weekend or on a legal holiday. These amendments are effective **as of January 26, 2015**. [St. 2015, c. 10, § 69](#).

### **A. WEEKENDS AND HOLIDAYS**

Any due date for a local property tax payment, or abatement or exemption application that falls on a **Saturday, Sunday or legal holiday** is automatically extended by operation of law to the next municipal business day. [G.L. c. 59, §§ 57, 57C](#) and [59](#), as amended by [St. 2015, c. 10, §§ 9-11](#).

#### **1. Property Tax Bill Requirements**

The **front of preliminary and actual property tax bills** must display the amounts and due dates of the installment payments under the type of billing system used by the community. The **actual** dates the installment payments are due **must be shown and based on the date the collector actually completes the mailing of the bills**. These requirements are explained in the [property tax bill guidelines](#) we issue annually for each billing system. **When the due date falls on a Saturday, Sunday or legal holiday, the extended date is the actual due date and it must be printed instead.**

In addition, the **front** of the **actual tax bills** must state the last date abatement applications can be filed with the assessors for the fiscal year. [G.L. c. 60, § 3A](#). Abatement applications are due the same date that the **first actual** installment payment for the year is due. [G.L. c. 59, § 59](#). Therefore, the date printed for the abatement application due date must be the **same** as the due date printed on the front of the bill for the first actual installment payment. These requirements are also explained in the annual tax bill guidelines.

## **2. Office Hour Notice**

Assessors and collectors should adjust their ordinary office hours wherever possible in order to assist taxpayers apply for abatements or exemptions or pay bills in a timely manner. If their offices will be closed for all or part of a due date, however, they should take appropriate measures to notify taxpayers of **the last day applications or payments may be made in person and any alternatives available to apply or pay on time, e.g., mailing the application in sufficient time for the United States Postal Service to postmark it on or before the due date or paying online**. The [property tax bill guidelines](#) require the collector's office hours to be printed on the bill. Any message section on the bill may also be used to provide the assessors' hours or provide notice of office closures on the due date. Other means may be used to disseminate information about making timely applications or payments as well, including, for example, a tax bill stuffer, the community's website, the local newspaper and the local cable access channel.

### **B. Weather or Public Safety Emergency**

The due date for any local property tax payment, or abatement or exemption application, is also extended by operation of law when municipal offices are closed for all or part of that day because of a weather-related or other public safety emergency. **For this extension to apply, however, municipal offices must have been closed in the manner authorized by charter, by-law, ordinance or otherwise**. This refers to any charter, by-law, ordinance, regulation, policy or other procedure that governs how or when municipal offices are closed due to weather or other conditions that create a public safety emergency and reopened when the emergency has ended.

To the extent feasible given the nature of the emergency closure, the city or town should make taxpayers aware of the extended due date, for example by an announcement on its website or the local cable access channel.

Assessors and collectors with questions about tax billing should contact the Division's legal staff at 617-626-2400 or [DLSLAW@dor.state.ma.us](mailto:DLSLAW@dor.state.ma.us).