

TO: Assessors and Collectors
FROM: Joseph J. Chessey, Jr., Deputy Commissioner
DATE: December 2001
SUBJECT: FY2002 Quarterly Tax Bill Mailing Extension

This *Bulletin* is to advise you of just signed local option legislation that would extend the time for mailing fiscal year 2002 actual tax bills in communities using the quarterly payment system from December 31, 2001 to January 31, 2002. Ch. 203 §19 of the Acts of 2001. This legislation is effective immediately.

Acceptance

The extension **only** applies in communities that accept the legislation. Acceptance is by majority vote of the city or town council, subject to the municipal charter, or the board of selectmen.

Payments

For FY2002 only, actual tax bills in communities using a quarterly tax system will be payable in two installments if mailed on or before January 31, 2002. The first installment (third quarter) is due February 1, 2002, or 30 days after the bills are mailed, whichever is later. The second installment (fourth quarter) is due May 1, 2002. Actual tax bills mailed after January 31, 2002 are payable in a single installment due May 1, 2002, or 30 days after the bills are mailed, whichever is later. Ordinarily, actual tax bills must be mailed on or before December 31 to be payable in two installments. G.L. Ch. 59 §57C.

Abatement and Exemption Applications

Abatement applications are due the same day the first actual tax bill installment is due. G.L. Ch. 59 §59. For communities that mail the FY2002 actual bills on or before January 31, 2002, this means abatement applications are due February 1, 2002, or 30 days after the bills are mailed, whichever is later. In all other quarterly communities, applications are due May 1, 2002, or 30 days after the bills are mailed. Applications for personal exemptions and the residential exemption are due three months after the actual tax bills are mailed. Applications for all other exemptions are due the same day as abatement applications.

Taxpayer Notification

If feasible, we suggest that a notice be printed on the bill or in a stuffer alerting taxpayers of the change in the usual mailing schedule and due dates. The *following or other similar language* should be sufficient notice:

IMPORTANT NOTICE. The actual third quarter payment and abatement/exemption application due dates for fiscal year 2002 are stated on the front of this bill. Please disregard the dates shown on the reverse side. The Legislature enacted a one-time exception to the usual schedule so communities may finalize budgets in light of the late state budget.

We also recommend that this information be included in any public information announcements made about your tax bills.

Bulletin Distribution

Please distribute a copy of this *Bulletin* to your mayor, selectmen or any other officials who should be aware of this option.