

June 1997

TO: Boards of Assessors

FROM: Joseph J. Chessey, Jr.
Deputy Commissioner

SUBJECT: Form 3ABC Attachments by Applicants for Clause 3 Charitable Exemptions

A number of applicants for charitable exemptions under G.L. Ch. 59 §5 Clause 3 have been filing only the first page of their form PC as an attachment to their form 3ABC. Several boards of assessors have asked whether this is permissible. Assessors have also called the Public Charities Division of the Office of the Attorney General seeking verification of the PC forms filed with the 3ABC form.

In order to be eligible for the Clause 3 exemption on its real estate and personal property, a charitable organization must annually file a form 3ABC with the board of assessors, and must attach to it a complete and accurate copy of its filing with the Public Charities Division of the Attorney General. The form 3ABC must be signed under the penalties of perjury. It is the duty of the organization claiming the exemption to ensure that both the form 3ABC itself and the attached copy of the organization's filing with the Public Charities Division are complete as well as accurate. It is not the responsibility of the Public Charities Division to examine the form PC filed by a charitable organization with a board of assessors as an attachment to its form 3ABC, and certify that it is a true copy of what the organization filed with the Public Charities Division.

The failure to include a complete copy of the form PC in the annual filing of the form 3ABC makes the 3ABC filing defective. If the charitable organization does not cure the defect by the deadline for filing the form 3ABC, it will not qualify for the exemption.