



Bulletin

2017-02B

REAL ESTATE TAX APPORTIONMENT FORMS

TO: Assessors and Collectors

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

DATE: April 2017

SUBJECT: Revised Real Estate Tax Apportionment Forms

This *Bulletin* provides you with revised forms approved by the Commissioner of Revenue under G.L. c. 58, § 3. These forms have been revised to reflect Municipal Modernization Act changes in the time an owner of a parcel divided by a transfer of title has to appeal an apportionment of a committed tax by the assessors. The owner now has 30 days from the apportionment to appeal. [St. 2016, c. 218, § 154](#). See [Informational Guideline Release \(IGR\) No. 17-11, Apportionment of Taxes](#). This change took effect on November 7, 2016.

The revised forms (State Tax Forms) can be found on our [website](#). The attached chart describes the revisions made. The revised forms are in effect for use in FY2017. As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. You may also adapt the format as needed to generate or provide the forms electronically. The size and spacing shown in the forms result from our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format for forms used or received by taxpayers, the primary consideration should be ease of use.

If you have questions, please contact the Bureau of Municipal Finance Law legal staff at 617-626-2400.

APRIL 2017 FORM REVISIONS REAL ESTATE TAX APPORTIONMENTS

FORM NAME	STATE TAX FORM NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Apportionment of Tax on Divided Real Estate	175	Assessors	Collector	N/A	<ul style="list-style-type: none">• Reformatted display of property descriptive data• Amended to reflect apportionment of preliminary tax prior to actual tax commitment
Notice of Divided Real Estate Assessment	176	Assessors	Taxpayer	N/A	<ul style="list-style-type: none">• Reformatted display of property descriptive data• Amended to reflect apportionment of preliminary tax prior to actual tax commitment• Revised to give notice of 30 day appeal period