



Bulletin

September 1996

TO: Assessors and Collectors

FROM: Harry M. Grossman
Acting Deputy Commissioner

SUBJECT: Due Dates

This Bulletin explains the law that applies to quarterly and semiannual property tax payments, or any abatement or exemption applications, that are due on non-business days.

Under General Laws Chapter 4 §9, if the date for any statutory action or payment falls on a Sunday or legal holiday, that action may be performed on the next succeeding business day. This rule also applies to actions required by or payments due on a Saturday in those communities where public offices are permitted by city council or town meeting vote to remain closed on that date. G.L. Ch. 41 §110A.

In addition, please note that in communities using a quarterly tax payment system the statutory due dates for abatement applications and payments will not ordinarily coincide. For example, the deadline for filing abatement applications in those communities mailing their FY97 actual tax bills on or before December 31, 1996 can fall no later than January 30, 1997, while the third quarter payment is due on February 1, 1997. (If bills are mailed on December 31, abatement applications would be due January 30.) Some taxpayers may mistakenly assume they have the same amount of time to apply for an abatement as they have to make their payment. Therefore, wherever possible we recommend that taxpayers be alerted about the earlier filing deadline by a bill message or stuffer, newspaper or other public information article, or other appropriate means.

Finally, we note that many taxpayers may rely on certain dates printed on their tax bills to compute the date abatement applications are due. In communities where abatement applications and payments are both due thirty days from the mailing of the actual tax bill, we recommend that wherever possible those bills be mailed on any printed date of issue, or the thirtieth day before any printed actual payment due date. Mailing the bills earlier could result in uncertainty about the application due date and possible loss of abatement rights for some taxpayers.

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management. The Division regularly publishes IGRs ([Informational Guideline Releases](#), detailing legal and administrative procedures) and the [Bulletin](#) (announcements and useful information) for local officials and others interested in municipal finance.

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