



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

L. JOYCE HAMPERS
COMMISSIONER

April 17, 1981

You paid one-half of your assessed local property taxes for fiscal year 1981 by November 1, 1980. You subsequently were granted a partial abatement of your 1981 property tax assessment. Your abatement is less than one-half of the total assessment. You inquire whether the town must refund the amount abated to you or whether the abatement will be applied to reduce your second installment.

Property taxes are legally due on July 1. (M.G.L. c. 59, s. 57). However, under Section 57, a taxpayer is permitted to defer payment of one-half of the assessment until November 1 and payment of the other half of the assessment until the subsequent May 1 without incurring an interest charge. A taxpayer who has been overassessed and who receives an abatement is entitled to a refund with interest, if he has already paid the entire tax due for the year. (M.G.L. c. 59, s. 69).

The town may choose to refund one-half of the abatement to you upon your request. However, the town is not legally obligated to refund any portion of the abatement except to the extent that the abatement results in an overpayment of the tax due for the entire fiscal year.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Joyce Hampers".

Commissioner of Revenue

LJH:DMH:mf

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