



February 15, 2005

Barbara Gallagher, CMMC  
Collector of Taxes  
Raynham, MA 02767

Re: Tax Title Properties – Unknown Locations  
Our File No. 2004-248

Dear Ms. Gallagher:

This is in reply to your inquiry about what course of action to take for properties of unknown location that the Town of Raynham has placed in tax title. We understand from you that there are eight (8) properties of unknown location included on the tax title list that are identified as parcels on Map 20. You have indicated that Raynham has only eighteen (18) maps. We assume that Map 20 was created to register all the assessed parcels of unknown location.

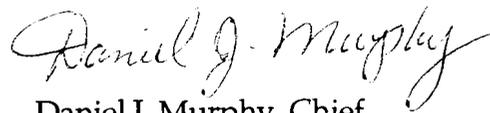
We agree with your suggestion that the Assessors Office should make an attempt to identify the locations of the eight (8) tax title properties identified as on Map 20. If there is no legal description, reference, or other information that establishes the locations of the parcels, the town will not be able to foreclose the rights of redemption. However, assuming the parcels do exist, the town may be able to bring a legal action to collect against the assessed owners depending on the age of the receivables and the town's ability to locate the assessed owners.

If it is determined that the properties do not exist and the taxes are uncollectible, the assessors should cease making assessments, the taxes should be abated, and the properties should be removed from the tax rolls. To abate the taxes, the Assessors Office must submit a formal request in writing under Section 8 of Chapter 58 of the General Laws for special authority to abate. The Department of Revenue can only authorize abatements upon an application requesting us to do so submitted by a municipal board of assessors. If, after the review of Raynham's records has been concluded, the assessors submit to us an application for abatement authority under G.L. c. 58, §8, we will give that application careful consideration. If such an application were to demonstrate that abatement relief would be appropriate, we would authorize such relief.

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Ms. Gallagher

We hope that this information is helpful. If you have any additional questions concerning this matter, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in cursive script that reads "Daniel J. Murphy".

Daniel J. Murphy, Chief  
Property Tax Bureau

DJM/mcm