



January 3, 2006

Board of Assessors
Town Hall
35 Central Street
Stoneham, MA 02180

Re: Stoneham Town Auto Body, Inc.
Our File No. 2005-489

Dear Board Members:

Your application for authorization to abate personal property taxes in conjunction with the above referenced taxpayer has received due consideration.

We have been informed that the taxpayer is no longer in business. It appears, therefore, that Chapter 59 Section 71 is relevant on the subject of abatement. If the collector is satisfied that these outstanding personal property taxes cannot be collected due to death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he notifies the assessors in writing and under oath, stating why the tax cannot be collected. The board of assessors must make due inquiry and act thereon within thirty days after receipt of the collector's notice. The board may abate the tax in whole or in part and shall certify the amount abated to the collector so that he may be discharged from any further obligation to collect the tax so abated.

Consequently, under the facts presented, an abatement authorization pursuant to Chapter 58 Section 8 does not appear to be necessary. If the facts are other than as described, and you perceive that an abatement authorization is required, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Kathleen Colleary', written in a cursive style.

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/JFC