State Tax Form 99-3

Revised 7/2009

Certificate No. _____

Application No. _____

Tax bill No. _____

THE COMMONWEALTH OF MASSACHUSETTS

_____

Name of City, Town or District

Office of the Board of Assessors

_____

Date

Property Tax Deferral Certificate
Fiscal Year _____

The Board of Assessors voted on _____, _____ to allow a deferral under General Laws Chapter 59, Section 5, Clause 18A:

ON: _____

Location of property | Street and number | Property Identification

TO: _____

Applicant | (Assessed owner if different)

BOARD OF ASSESSORS

Tax Deferred $ _____

_____

Total Deferral * $ _____

* Total deferred is the amount, with interest, that must be paid at the end of the deferral. The total amount of deferred taxes, with interest, cannot be more than 50% of the owner's proportionate share of the full and fair cash value of the property. Interest accrues until date paid. See the treasurer for payoff amount.

See Reverse Side for Important Information

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

Your application for a deferral has been allowed under the provisions of Chapter 59 of the General Laws.

APPEALS: In order to obtain a review of the amount allowed, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the assessors' decision.

REFUNDS: The amount allowed will reduce any taxes outstanding on the property for the fiscal year. If you have already paid the entire year's tax, as reduced by the deferral, at the time the collector applies the deferral, you will receive a refund of any overpayment.