



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Supporting a Commonwealth of Communities

Municipal Law Conference 2025

Workshop B

Question 1

A mother by a deed recorded in October 2024 conveyed her property to her son for nominal consideration but reserved to herself as grantor “the right to remain on the premises herein for the remainder of her life.”

a. To whom are the fiscal year 2026 taxes assessed?

Question 1 continued

b. Could the mother receive a personal exemption for FY 2026?

Could the son receive an exemption?

c. Can the mother defer her real estate taxes under Chapter 59 Section 5 Clause 41A? What would be your answer if the mother had been deferring taxes for several years?

G.L. c. 59, § 11

G.L. c. 59, § 5 (41A)

Spring v. Hollander, 261 Mass. 373 (1927)

Breare v. Assessors of Peabody, 350 Mass. 391 (1966)

Question 2

Several exemption applicants have visited the assessors' office.

a. An applicant sought a surviving spouse exemption. After her first husband died, she remarried. The second marriage ended in divorce. The applicant, by virtue of the divorce, claims to be a surviving spouse under the first marriage. Is the applicant eligible for a Clause 17D surviving spouse exemption?

Question 2 continued

b. A taxpayer who received personal exemptions in prior years placed her property in trust and named her son as sole trustee. Can the taxpayer continue to receive a personal exemption?

c. A surviving spouse claims ownership of property under a will that was never probated. If she qualifies under any statutory provision, can she receive a personal exemption?

G.L. c. 59, § 5(17D)

G.L. c. 59, § 59

Kirby v. Board of Assessors of Medford, 350 Mass. 386 (1966)

Question 3

A local official who learned that a taxpayer had financial difficulties urged him to apply to the assessors for a Clause 18 hardship abatement.

- a. What are the three criteria for a Clause 18 hardship abatement?**
- b. Can the assessors go into an executive session to discuss the Clause 18 application? Can the applicant attend the executive session?**
- c. The taxpayer's hardship application was denied. Can the taxpayer appeal to the Appellate Tax Board?**

G.L. c. 59, § 60

G.L. c. 30A

Question 4

A taxpayer bought a house on the Cape. He was surprised to receive a personal property tax bill.

- a. Are the contents of his house exempt? What is the exemption qualification date?**
- b. The taxpayer questioned the valuation. Can he receive an overvaluation abatement?**
- c. The taxpayer who is totally dissatisfied with the assessors has made a request to inspect all forms of list filed for the fiscal year. Are forms of list open to public inspection?**

G.L. c. 59, § 18

G.L. c. 59, § 61

G.L. c. 59, § 32

Question 5

The assessors valued the personal property of a business corporation for more than one million dollars and assessed taxes in excess of \$43,000. The taxpayer timely filed an abatement application on February 10th to contest the value of the machinery. The assessors denied the application on May 10th. The taxpayer decided to appeal to the Appellate Tax Board.

a. What was the deadline date to appeal to the ATB? What if the ATB received the petition on August 16th in an envelope postmarked August 10th?

Question 5 continued

b. Is there a payment requirement for any appeal?

c. What result if the taxpayer incurred interest and charges on the late paid tax? What if the collector applied a portion of the payment to interest and charges?

G.L. c. 59, § 64

G.L. c. 60, § 3E; Truss Engineering Corporation v. Assessors of Springfield, docket # F309857 (ATB, October 4, 2013)

Belair Construction Co. v. Board of Assessors of Quincy, 393 Mass. 1007 (1985)

Question 6

A water district with taxing authority has decided to extend water service to a section of town where a private nonprofit high school is located. For many years the water district relied solely on water rates to pay for its operations. For this fiscal year a tax rate will be set by the Commissioner of Revenue. The district has also decided to fund the water extension project solely through betterments.

a. Would the nonprofit school be exempt from the district tax?

Question 6 continued

**b. Would the nonprofit school be exempt from the water betterment?
Would it matter if the school relied solely on its own wells for water?**

c. If water service is provided, would the private school be exempt from paying the water bills? How can the district collect any unabated charges?

G.L. c. 40, § 42C

Williams College v. Williamstown, 219 Mass. 46 (1914)

Stepan Chemical Company v. Town of Wilmington, 8 Mass. App. Ct. 870 (1979)

Question 7

Questions have been raised about the scope of exemption for a private college.

a. The private college consists of two disjointed parcels: the Main Campus and the South Campus. The South Campus is about a third of a mile from the Main Campus and contains 12 acres of land which are used as athletic fields. The South Campus also has two buildings: a club house and the house where the Athletic Director resides. What is the tax status of the Athletic Director's house? Is it taxable?

Question 7 continued

b. The college bought a new house for its President. The house is located on the other side of town. Is the college President's house exempt?

c. The college has an increased enrollment and there are more boarding students. The college owns a dormitory building which is adjacent to the college President's house, and it is quite distant from the Main Campus. Is the dormitory exempt?

G.L. c. 59, § 5(3)

Bay Path College v. Assessors of Longmeadow, 57 Mass. App. Ct. 807 (2003)

Trustees of Boston University v. Board of Assessors of Brookline, 11 Mass. App. Ct. 325 (1981) .

Question 8

The assessors have received motor vehicle excise abatement applications.

- a. The collector sent excise bills to a private school whose vehicles were leased. The private school claims to be exempt from excise. Is the private school taxable on leased motor vehicles?**

- b. A disabled veteran has received a motor vehicle exemption on his vehicle for calendar year 2025. If the veteran purchases a new vehicle in August, can he receive an exemption on the new vehicle?**

- c. Can the surviving spouse of a 100% disabled veteran receive an exemption from excise?**

G.L. c. 60A, § 1

Question 9

Helen Smith, the sole owner of property, has received a Clause 41A deferral for many years. She passed away in May 2025. The assessors only recently learned of her death from a taxpayer who was visiting town hall.

- a. What should the assessors do? Should they make a commitment for the deferred amounts?**
- b. What should the treasurer do?**
- c. What is the rate of interest owed on the deferred amounts?**

G.L. c. 59, § 5(41A)

Question 10

The assessors noticed that a taxpayer who lives in a house adjacent to town hall has acquired a brand new 60-foot boat.

a. Is the boat subject to excise? Which community can assess the excise? Is the owner required to file a form of list?

b. Under the facts presented what is the amount of the boat excise bill?

c. The assessors have assessed boat excise to him. The taxpayer, however, has ignored the bill. What penalties can the town impose for nonpayment?

G.L c. 60B, § 2

G.L. c.60B, § 4

Question 11

A Chapter 180 nonprofit corporation purchased a parcel consisting of 7 acres of vacant land. A husband and wife, who are officers of the corporation, in their own names, purchased a house located nearby. The couple visited the assessors and stated they were seeking real estate tax exemptions.

a. The couple explained they are raising money to build a church on the vacant parcel. Presently, they are using the parcel for open-air meditation exercises. Is the 7-acre parcel exempt?

Question 11 continued

b. The couple describe themselves as clergy and claim the nearby house is a parsonage. Do you believe the residence is exempt?

c. Would the parcels qualify for a charitable exemption?

G.L. c. 59, § 5(11); G.L. c. 59, § 5(3)

All Saints Parish v. Inhabitants of the Town of Brookline, 178 Mass. 404 (1901)

Question 12

Park College, a private Massachusetts nonprofit corporation, purchased in mid July 2025 a nearby private high school which was forced to close due to high costs and dwindling enrollment. Park College plans to open Park College Academy, which will be a state-of-the-art high school for students with excellent board scores and academic promise. Those students who attend Park Academy and receive good grades will be offered automatic admission to Park College. The college plans extensive renovations to the former high school and seeks a property tax exemption.

- a. What information should the College provide to the assessors to substantiate a claim for exemption?**
- b. Does the Academy satisfy Clause 3's occupancy test? Is the Academy eligible for a property tax exemption?**

G.L. Ch. 59, § 5(3)

Question 13

You are the new assessor in town, and you are reviewing the tax status of various organizations.

- a. There are a few fraternal organizations in town which claim to be totally exempt from real estate taxes. What test did the Supreme Judicial Court employ to determine eligibility for exemption for fraternal organizations? Is their personal property exempt?**
- b. Is the Chamber of Commerce exempt from real estate taxes?**
- c. Is a nonprofit nursing home exempt?**

G.L. Ch. 59, § 5(3)

Assessors of Worcester v. Knights of Columbus Religious Educational Charitable and Benevolent Association of Worcester, 329 Mass. 532 (1952)

Boston Chamber of Commerce v. Assessors of Boston, 315 Mass. 712 (1944)

Question 14

The Stetson Rod & Gun Club, Inc., nonprofit charitable corporation, for years had received an exemption on 120 acres of land in the Town of Stetson, Massachusetts. Most of the land is in its natural state but there are improvements which include a clubhouse, indoor and outdoor shooting ranges, a skeet shooting field, small buildings to hold equipment, a stocked pond and archery targets throughout the woods. There are over 400 members who pay \$350 in annual dues. Members are also charged for range use, skeet shooting and guests. Membership is open to anyone who has taken the National Rifle Association certified safety course. The corporation was formed to educate the sportsmen of tomorrow through safety courses and to educate the public on gun control and the Bill of Rights of the United States Constitution. The organization claimed the property was open to the public for jogging, walking and bird watching. At the two entrances to the property there were “No Trespassing” signs and locked gates.

Question 14 continued

a. Is the land eligible for a charitable exemption as claimed by the taxpayer?

b. Can the land be classified under G.L. c. 61B?

G.L. Ch. 59, § 5(3)

G.L. Ch. 61B

Marshfield Rod & Gun Club, Inc. v. Assessors of Marshfield, docket # 242961 (ATB, November 20, 1998)

Question 15

Another upset taxpayer has visited the assessors' office. For twenty years the taxpayer has been assessed on 18,300 square feet of land improved by a Colonial home. The taxpayer planned to build a garage at the back of the lot when he learned from a surveyor that the proposed site of the garage containing 1,300 square feet was actually owned by his neighbor.

a. The taxpayer wants his money back since he was overcharged for twenty years. What should the assessor say? Would you be as sympathetic if you learned the taxpayer had insisted years ago that his deed description included the disputed land?

b. Does the taxpayer have any claim against the rightful owner?

Question 16

16a. A newly divorced taxpayer would like the assessor to change her name such that assessments and the property record card now reflect the new name. The taxpayer brings the assessor a copy of her divorce decree, which gives her the right to resume her former name and a copy of her driver's license that reflects her former name. Is this sufficient for the assessor to go ahead and make the change?

16b. Silver Springs Properties, Inc. merges with another corporation. What should be done for the assessor to reflect the merger and name change?

G.L. c. 59, § 11

Question 17

a. Oliver Douglas acquired a 6 acre parcel in 2017 in the municipality of Green Acres. In 2026, Oliver Douglas enters into a purchase and sale agreement with Arthur Moneybags to sell the land for \$1 million dollars for residential development. The parcel was classified under Chapter 61A in FY26. The Green Acres assessors would like to know if Green Acres would have a right of first refusal and they are also wondering about assessing a penalty tax?

b. Oliver Douglas enters a purchase and sale agreement with Arthur Moneybags in FY26 and Arthur Moneybags signs an affidavit to continue the use under Chapter 61A after the sale. Would Green Acres have a right of first refusal in this scenario? Could Oliver Douglas be assessed a penalty tax?

Question 17 continued

c. What if Arthur Moneybags signed the affidavit to continue the Chapter 61A use in FY26 but changed his mind and instead entered into a purchase and sale agreement with Rich Tycoon to sell the parcel for \$1.5 million for industrial use in July 2026?

**G.L. c. 61A, §§ 12, 13 and 14
Chapterland FAQ**

Question 18

Fall town's Board of Assessors is comprised of 3 members (A, B and C) and the members are elected.

a. Member C has recently resigned, leaving only A and B as remaining members. Member A cannot attend the upcoming meeting. Can B take any action at the meeting?

b. What happens if the remaining members of the Board fail to give written notice to the Selectboard of the vacancy created by member C's resignation?

G.L. c. 30A, § 18

G.L. c. 41, § 11

Question 19

- a. Winstonville is a 653 community. A developer records a master deed for a condominium on April 1, 2025 after the January 1 assessment date for FY26. No construction has occurred as of June 30, 2025. What assessment should be made in FY26?**
- b. If property is divided by sale after January 1 and the deed is recorded at the Registry and no written request for an apportionment is made, must the assessors apportion the tax on their own?**

G.L. c. 59, § 11

Chapter 653 § 40 of the Acts of 1989

G.L. c. 59, § 78A

IGR-17-11

Question 20

- a. A parcel of land was split by a recorded plan on April 1, 2025. A charitable organization purchased one of the newly created parcels and the deed was recorded May 5, 2025. Who is responsible for the FY26 tax?**
- b. Could the real estate tax be apportioned and could the charitable organization be exempt for FY26? Does the answer change if the split and purchase by a charitable organization occurred on July 2, 2025?**

G.L. c. 59, § 11

G.L. c. 59, § 78A

G.L. c. 59, § 5[3]

IGR 17-11

Question 21

a. Can a taxpayer receive multiple exemptions?

b. How do exemptions apply to co-owners?

G.L c. 59, § 5

Chapter 7, Course 101

Anthony J. DeCenzo v. Board of Assessors of Framingham, 372 Mass. 523 (1977).

Sylvester v. Assessors of Braintree, 344 Mass. 263 (1962).

Question 22

22a. Could a veteran receive both a veteran exemption and a veteran property tax work-off abatement in the same fiscal year?

22b. What happens if a veteran qualifies for and received a Clause 22D exemption and also qualified for and completed volunteer work under the senior work-off program. May the assessor grant the volunteer a refund?

22c. Could the senior or veteran work-off program credit reduce the tax liability to below 10%?

G.L. c. 59, § 5N

G.L. c. 59, § 5K

IGR 2023-10

Question 23

23. A developer sells an affordable unit under the state Local Initiative Program (LIP). The deed and deed rider are recorded at the applicable Registry of Deeds on January 5, 2025. May the assessor take into account the Restriction on the property valuation for FY26?

Question 24

- a. Pawnee is considering accepting G.L. c. 59, § 50. Regarding establishing the parameters of the affordable housing property tax exemption, is it possible for Pawnee to limit the exemption to class one residential properties with under 10 units?**

- b. Could Pawnee cap the maximum allowed in the affordable housing property tax exemption program each year (e.g. 50 or 100 properties) or limit the program such that only newcomers bringing their rental to the market for the first time may receive the exemption?**

- c. Pawnee has adopted G.L. c. 59, §50. An LLC has applied for the exemption. Can an LLC receive the exemption on their property presuming all requirements are satisfied?**

IGR 24-4

G.L. c. 59, § 50

Question 25

- a. The surviving spouse of a deceased retired Firefighter approaches the assessor in her town and asks about qualifications for Clause 42. A year after retirement her husband was diagnosed with a form of cancer typically attributed to the profession and that he passed away shortly after the diagnosis. Was her husband “killed in the line of duty” such that she would be eligible for a full exemption?**

- b. The surviving spouse of a police officer is wondering about qualification for Clause 42. Her husband died of a heart attack at home hours after his shift ended. Would this suffice?**

- c. What kind of documentation should be submitted along with the application?**

Chapter 7 of Course 101, Section 3.5.1 page 7-14

G.L. c. 59, § 5, Clause 42

Question 26

26a. A beachfront property owner files an abatement application by reason of overvaluation. What rights do the assessors have?

26b. The Board of Assessors in Woodlandville are able to inspect the property, however, the Board does not act on the application to abate within the allotted three months. Where the application is deemed denied, what happens if a denial notice is not sent within 10 days of the date the application is deemed denied?

Question 26 continued

26c. What should the Woodlandville Board of Assessors do, if anything, in the case of a withdrawn abatement application?

G.L. c. 59, § 61A

G.L. c. 59, § 63

G.L. c. 59, § 64

G.L. c. 59, § 65C

Cardaropoli v. Assessors of Springfield, Massachusetts ATB Findings of Fact at 2001-913

Question 27

27. There is a condominium in Friartown where dangerous structural issues were discovered such that the building is likely unable to withstand its own weight. A report has declared the building to be dangerous, and under the provisions of G.L. c. 143, § 9, the building inspector has ordered demolition of the building for public safety reasons. Demolition is expected to begin and end in FY26. Could the units be eligible for an abatement under G. L. c. 59, § 2D in FY26?

G. L. c. 59, § 2D(e)

Question 28

Scranton MA has authorized a residential exemption to all class one residential properties that are the primary principal residence of taxpayers.

28. Dwight Schrute owned and occupied 1 Eagle Lane as his domicile on January 1, 2025. Dwight Shrute sold the property to Andy Bernard on March 1, 2025. Should the FY26 tax bill reflect a residential exemption?

G.L. c. 59, § 5C

January 4, 2024 City and Town

Question 29

29a. A taxpayer is asking an assessor if there is a time limit for hardship abatements?

29b. Jim and Pam Halpert acquired several contiguous lots at different times and in different deeds. Jim and Pam, for assessment purposes, would like the lots merged and assessed as one parcel. Can this be done despite the different deeds?

G.L c. 59, § 5, Clause 18

G.L c. 59, § 5, Clause 18A

IGR 11-209, see Section IIE, page 3

Section 7.3.2.1 Chapter 1, Course 101

Question 30

30a. Is a co-op arrangement considered ownership for the purposes of qualifying for a personal exemption?

30b. What about cooperative members and the residential exemption under G.L. c. 59, § 5C?

G.L. c. 59, § 5, Clause 55

G.L. c. 59, § 5C

Chapter 46 §§ 48 and 49 of the Acts of 2003

Bulletin 2004-03B, see page 9