

**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES**

Property Tax Bureau  
Informational Guideline Release No. 87-241 Voluntary Tax Payments  
September, 1987

**VOLUNTARY TAX PAYMENTS**  
(General Laws Chapter 60 Section 19)

Questions have arisen as to the appropriate procedure for accepting voluntary property tax payments prior to the issuance of the tax bills, whether estimated or actual.

**SUMMARY:**

Section 19 of Chapter 60 sets out a procedure for handling early tax payments, i.e. those made prior to the assessors' commitment to the collector.

It provides that the assessors may authorize the collector to accept such payments by means of a special warrant, the State Tax Form 64B; a copy of that form is attached hereto.

**GUIDELINES:**

1. Payments made under this provision are purely voluntary on the part of the taxpayer.
2. Such payments may not be accepted unless the assessors first complete the special warrant form.
3. While the completion of the warrant by the assessors is not mandatory, the failure to complete it precludes acceptance of voluntary payments by the collector. Assessors should be aware, therefore, that such payments not only improve the municipality's cash flow but enhance its overall financial condition as well.
4. Should a number of taxpayers seek to make early payments, a single warrant may be made out for each day such payment requests are made. Each warrant (a) would reflect the total amount of taxes for those seeking to make voluntary payments that day and (b) would be accompanied by a list including the names of the taxpayers, the amount of each tax payment and an identification of the property to which the payment relates.
5. Collectors must use extreme care in recording payments made under Section 19. This is especially the case where the taxpayer owns more than a single parcel of real estate, or where the person making the payment is other than the assessed owner.
6. Upon receipt of the special warrant from the assessors, the collector must accept the voluntary tax payment and apply it toward payment of the tax.

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_  
NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

\_\_\_\_\_ 19\_\_

To \_\_\_\_\_, Collector of Taxes:

Relative to the 19\_\_ \_\_\_\_\_ tax or excise

TANGIBLE PERSONAL PROPERTY - REAL ESTATE - MOTOR VEHICLE

to be assessed to \_\_\_\_\_

in accordance with the provisions of Chapter 218 of the Acts of 1970 which amended Section 19

of Chapter 60, you are hereby directed to accept forthwith the above described tax or excise in the amount

of \$ \_\_\_\_\_, said payment to be receipted and applied toward the payment of

the tax.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Board of Assessors

of \_\_\_\_\_

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

\_\_\_\_\_  
The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management.

The Division regularly publishes IGRs (informational Guideline Releases detailing legal and administrative procedures) and the BULLETIN (announcements and useful information) for local officials and others interested in municipal finance.

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