

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 41A:

ON:

Location of property	Street and number	Property Identification
Applicant	(Assessed owner if different)	

TO:

BOARD OF ASSESSORS

Tax Deferred \$ \_\_\_\_\_  
@ Interest Rate % \_\_\_\_\_  
Total Deferral \* \$ \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* Total deferred is the amount, with interest, that must be paid upon sale of the property or the owner's death. 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.

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

**APPEALS:** You may appeal the amount allowed in the manner and under the conditions provided by Chapter 59, Sections 64-65B of the General Laws. Under those sections, your appeal may be made to the Appellate Tax Board [*add if applicable:* or County Commissioners]. The appeal must be filed within three months of the date the assessors voted to allow your deferral. With certain exceptions, if the real property tax for the fiscal year is more than \$5,000, you must pay all of the tax without incurring interest on any preliminary or actual installment payment in order for the appeal to be heard. The assessors may grant a further deferral in final settlement of your application during the period for filing an appeal. However, if a settlement is not reached and a deferral not granted during that period, you must have filed a timely appeal for the assessors to be able to take any further action on your application.

**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.