State Tax Form 97-5

11/2016

THE COMMONWEALTH OF MASSACHUSETTS

_____

Name of City, Town or District

Office of the Board of Assessors

_____

Date

Property Tax Deferral Denial Notice
Fiscal Year _____

This notice informs you that your application dated _____, _____, for a deferral under General Laws Chapter 59, Section 5, Clause 41A of the fiscal year _____ real property tax assessed as of January 1, _____ to _____ has been denied under the provisions of Chapter 59 of the General Laws.

☐ Your application was denied by vote of the assessors on _____.

☐ Your application was deemed denied on _____.

You may appeal this denial 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 your application was denied by vote of the assessors or within three months of the date your application was deemed denied, whichever is applicable. With certain exceptions, you must also pay at least one-half the tax on personal property and, if the real property tax for the fiscal year is more than $5,000, all of the tax on real property without incurring interest on any preliminary or actual installment payment in order for the Appellate Tax Board or county commissioners to hear the appeal.

The assessors may grant an abatement/exemption in final settlement of your application during the period for filing an appeal. However, if a settlement is not reached and an abatement/exemption 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.

_____

Location of property Street and number Lot

_____

_____

_____

Board of Assessors of

_____

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE