MASSACHUSETTS DEPARTMENT OF REVENUE	NOTICE OF DEMAND FOR PAYMENT OF TAX (G.L. c. 60, § 16)	

THIS NOTICE AFFECTS IMPORTANT LEGAL RIGHTS AND SHOULD BE TRANSLATED IMMEDIATELY

本通知对于重要法律权利产生影响，请立即翻译

本通知對於重要法律權利產生影響，請立即翻譯

ESTE AVISO AFECTA IMPORTANTES DERECHOS LEGALES Y DEBERÍA SER TRADUCIDO INMEDIATAMENTE

CET AVIS AFFECTE DES DROITS JURIDIQUES IMPORTANTS ET DOIT ÊTRE TRADUIT IMMÉDIATEMENT

AVI SA A AFEKTE DWA LEGAL KI ENPÒTAN EPI LI SIPOZE TRADWI IMEDYATMAN

THÔNG BÁO NÀY CÓ ẢNH HƯỞNG ĐẾN CÁC QUYỀN PHÁP LÝ QUAN TRỌNG, DO ĐÓ CẦN ĐƯỢC DỊCH THUẬT NGAY

ESTE AVISO DIZ RESPEITO A DIREITOS LEGAIS IMPORTANTES E DEVE SER TRADUZIDO IMEDIATAMENTE

You are receiving this notice because:

1. You own property in Massachusetts.
2. You still owe some local taxes on your property.
3. Your city or town has asked you to pay these past due taxes through a document called a demand.
4. If you don't pay the taxes, your property could be taken away as explained below.

What you need to know:

1. Every year on January 1, a special tax lien is automatically put on all properties in Massachusetts. If you don’t pay your taxes, this lien can be officially secured through a process called a tax taking. Securing the lien means that the city or town you owe taxes to can foreclose on the property if you continue to fail to pay your taxes.
2. Your city or town can then file a paper called an Instrument of Taking with the Registry of Deeds. This makes it harder to sell or refinance your property unless the tax lien is paid off.
3. If you don’t pay the past due tax balance within 12 months after the Instrument of Taking is filed, your city or town can ask the land court to take away your right to pay the taxes. This is called foreclosing on your right to redeem the property. They will ask the land court to do this by filing a complaint. If you don’t file an answer to their complaint when they ask the land court, the court might decide in their favor by default judgment. If you do answer, you can ask the land court to set the terms by which you may redeem the property (pay the taxes owed on your property). If you do not redeem the property, the land court can give ownership of your property to the city or town forever.
4. You can still pay the taxes you owe before the land court gives a final decision saying you can’t pay anymore.

5. To pay what you owe and keep your property, please contact your local collector's office.
6. You may be eligible for exemptions, abatements and tax deferrals and other assistance and should contact the local assessor's office for more information.
7. The contact information for your local assessor is:
    a. Address: _____
    b. Telephone number: _____
    c. Email address: _____
    d. Internet address: _____
8. If your property is foreclosed on because you failed to pay your taxes, you can get back any extra money left (the equity) after paying the taxes and other charges and fees you owe. If the city or town knows your address, they'll send you a detailed bill of the taxes, charges and fees and the extra money, if any. If they don't know where to find you, they'll send the detailed bill and a notice to your last known address and you have 18 months to request the extra money by writing to them.
9. The tax lien foreclosure process is complicated and has strict deadlines. If your property is subject to a tax lien foreclosure, you should seek legal advice, if possible. You can find more information on tax lien foreclosures on the land court's website: https://www.mass.gov/land-court-tax-lien-foreclosure-cases-resources.

For residential property, this Notice of Demand for Payment of Tax must accompany the Collector's demand for payment of tax.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE