



**MASSACHUSETTS  
DEPARTMENT OF  
REVENUE**

**NOTICE OF FILING  
TAX LIEN COMPLAINT**  
(G.L. c. 60, § 75 and c. 185, § 27)

COURT USE ONLY

TRIAL COURT DEPARTMENT  
LAND COURT

COUNTY

DOCKET NUMBER

CASE NAME

\_\_\_\_\_ (Plaintiff(s))  
v.  
\_\_\_\_\_ (Defendant(s))

**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 ENPÔTAN 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**

TO ALL WHOM IT MAY CONCERN:

1. On \_\_\_\_\_ (month) \_\_\_\_\_ (date), 20 \_\_\_\_ (year), Plaintiff(s) filed a Tax Lien Complaint in the Land Court against the following Defendant(s): **[LIST ALL DEFENDANTS NAMED IN THE COMPLAINT.]**

2. The Complaint asks the Land Court to foreclose Defendant(s)' right to redeem the property described below, which:

was taken or sold on \_\_\_\_\_ (date) by Taking or Collector's Sale for nonpayment of taxes

was taken or sold on \_\_\_\_\_ (date) by Taking or Collector's Sale for nonpayment of sewer or water charges pursuant to [G.L. c. 40N, § 9\(d\)](#)

is the subject of a Tax Deferral and Recovery Agreement entered into on \_\_\_\_\_ (date) pursuant to [G.L. c. 59, § 5, cl. 18A](#) or [cl. 41A](#)

by \_\_\_\_\_ (person) of \_\_\_\_\_ (city/town) in \_\_\_\_\_ County by instrument executed on \_\_\_\_\_ (date) and

recorded on \_\_\_\_\_ (date) in Book \_\_\_\_\_, Page \_\_\_\_\_.

registered on \_\_\_\_\_ (date) as Doc. No. \_\_\_\_\_, Cert. No. \_\_\_\_\_.

3. This means that Plaintiff(s) asked the Land Court to take away your (Defendant(s)') right to pay the taxes due on the property described below (redeem the property) and to give ownership of the property to Plaintiff(s) (foreclose on the property). If you do not respond by filing an answer, the Land Court may enter a default judgment against you. A default judgment would be a binding judgment in favor of Plaintiff(s). If you file an 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).
4. If you do not redeem the property described below, Plaintiff(s) gets ownership of the property and you lose title to the property (foreclosure). You will still have the right to receive any extra money left (the equity) after paying the taxes and other charges and fees you owe. It depends on the value of the property whether there is any extra money left. If Plaintiff(s) 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.
5. 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>.
6. The property is located in \_\_\_\_\_ (city/town) in \_\_\_\_\_ County, with an address of \_\_\_\_\_, and is described as: **[DESCRIPTION MUST BE SAME AS IN INSTRUMENT IDENTIFIED ABOVE. ATTACH ADDENDUM IF NECESSARY.]**
7. The assignment information for the property is, if applicable:

**This Notice of Filing Tax Lien Complaint must be recorded or registered in the local Registry of Deeds or Registration District, with a recorded or registered copy filed with the Land Court promptly.**

**THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE**

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|-------|------------|---|
| DATED | PRINT NAME | SIGNED UNDER PENALTY OF PERJURY<br><b>X</b> |
|-------|------------|---|