MASSACHUSETTS DEPARTMENT OF REVENUE	NOTICE OF SALE OF TAX RECEIVABLE (G.L. c. 60, § 2C)	

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. This past due balance is called a tax receivable.
3. Your city or town has given someone else the job of collecting the past due taxes you owe. This new person is called a purchaser of tax receivables.
4. This notice includes a paper with the name, address, phone number, and the best way to contact the person who will now collect your past due taxes.

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 person you owe taxes to can foreclose on the property if you continue to fail to pay your taxes.

2. If you owe local taxes that are past due and someone else has bought the right to collect these taxes, they can perform the tax taking after telling you first. They then can 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, the person who bought the tax receivable 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 to foreclose, 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 third party (person who bought the tax receivable) forever (foreclosure).

4. In your case, the third party (person who bought the tax receivable) could start asking the land court to take away your right to pay the taxes on or after a certain date. That date, if known right now, is _____. If they haven't done a tax taking yet, they need to wait 12 months after the taking to start the court process.

5. You can still pay the taxes you owe before the land court gives a final decision saying you can't pay anymore and foreclosing on your property.

6. Right now, you owe _____. This amount reflects _____ of accumulated taxes, _____ in fees and _____ in charges. If you paid today, this would be the total amount you need. But remember, this amount will keep getting bigger.

7. To pay what you owe and keep your property, please contact the third party who bought the tax lien on your property.

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 purchaser of your tax receivable 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 Sale of Tax Receivable must accompany the notice from the purchaser of tax receivables to the taxpayer(s) including when the notice is (i) mailed and addressed to the taxpayer (ii) posted upon the residential property and (iii) posted in a convenient and public place.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE