MASSACHUSETTS DEPARTMENT OF REVENUE	NOTICE OF SALE OF TAX TITLE (G.L. c. 60, § 52)	

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. Every year on January 1, a special tax lien is automatically put on all properties in Massachusetts. Because you didn't pay your taxes, your lien was 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. Your city or town then filed 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. Your city or town also set up a tax title account for the amount you owe.
4. The city or town treasurer intends to sell the tax title to your property to someone else.

What you need to know:

1. If you don't pay the past due tax balance within 12 months after the Instrument of Taking is filed, your city or town, or whoever the tax title is sold to, 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 them forever (foreclosure).
2. 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.
3. To pay what you owe and keep your property, please contact your local collector's office.

4. You may be eligible for exemptions, abatements and tax deferrals and other assistance and should contact the local assessor's office for more information.
5. The contact information for your local assessor is:
    a. Address: _____
    b. Telephone number: _____
    c. Email address: _____
    d. Internet address: _____
6. If your house 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 title 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.
7. 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 Title must accompany the notice from the city or town 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