

THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_  
Name of City, Town or District  
Office of the Board of Assessors

\_\_\_\_\_  
Date

**Property Tax Deferral Certificate**  
**Fiscal Year \_\_\_\_\_**

The Board of Assessors voted on \_\_\_\_\_, \_\_\_\_\_ to allow a deferral under General Laws Chapter 59, Section 5, Clause 18A:

ON:

\_\_\_\_\_  
Location of property                      Street and number                      Property Identification

TO:

\_\_\_\_\_  
Applicant    (Assessed owner if different)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BOARD OF ASSESSORS

Tax Deferred                      \$                      \_\_\_\_\_  
Total Deferral \*                      \$                      \_\_\_\_\_

\* Total deferred is the amount, with interest, that must be paid at the end of the deferral. The total amount of deferred taxes, with interest, cannot be more than 50% of the owner's proportionate share of the full and fair cash value of the property. Interest accrues until date paid. See the treasurer for payoff amount.

Your application for a deferral has been allowed under the provisions of Chapter 59 of the General Laws.

**APPEALS:** In order to obtain a review of the amount allowed, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the assessors' decision.

**REFUNDS:** The amount allowed will reduce any taxes outstanding on the property for the fiscal year. If you have already paid the entire year's tax, as reduced by the deferral, at the time the collector applies the deferral, you will receive a refund of any overpayment.