

EM2008-43

**Question:**

Good Morning,

I need help again. A taxpayer failed to file his FY2009 application for Chapter 61A by the October 1st, 2007 deadline. He filed an application January 8, 2008 for the exemption for FY2009. The Board denied it as untimely. As Fy2009 is a recertification year, we believe that he can file for protection under 61A for Fy2009, within 30 days of the tax bills being sent. Fy2008 was an interim year valuation update. He contends that his filing is valid as we, like every other community in Massachusetts are required to revalue property every year.

Would you please shed some light on this?

Walter Poirier  
Chief Assessor  
City of Leominster

**Answer:**

Walter,

We think the interim year adjustments required by our guidelines make every year a general revaluation year for purposes of c. 61A, § 8 (and c. 61B, § 5). The reason is that the board of assessors must make an analysis of all property valuations to determine whether an adjustment is necessary and consequently, every year's property values for assessment purposes are subject to change after the October 1 filing deadline. The purpose of the revaluation exception is to allow late filing where the valuation change is unknown and the taxpayer may need to know it before making a decision to classify the land. Therefore, as a practical matter, taxpayers now have until 30 days after the actual tax bills are mailed to apply for 61A classification. Taxpayer should still be directed or encouraged to submit their applications early so that their actual bills can reflect the current use values and there is no hit on overlay. However, applications received after 10/1 are timely if filed no later than 30 days after the actual bills are mailed.

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