

## Policy for Filing Timely Real or Personal Property Abatement Application

Your application must be filed with the assessors on or before the date the first installment payment of the “actual” tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period.

The Town of East Longmeadow is a quarterly billing community with the first “actual” tax bill due February 1<sup>st</sup>. Generally the first actual tax bills are mailed on or before December 31<sup>st</sup> with a due date of February 1<sup>st</sup>. This is the period of time for filing an abatement if warranted.

Notwithstanding the foregoing provisions, if the last day for making an application for abatement of tax falls on a Saturday, Sunday, legal holiday or day on which municipal offices are closed as authorized by charter, by-law, ordinance or otherwise for a weather-related or public safety emergency, the application may be made on the next day that a municipal office is open.

Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed.

*THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.*

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### To be considered timely filed:

**HAND DELIVERED:**      **382 North Main Street, Suite 205** no later than February 1<sup>st</sup> by 4 p.m.<sup>1</sup>

**USPS MAIL:**            Must be addressed to:  
**Board of Assessors, 60 Center Square, East Longmeadow MA 01028**  
Postmark Date must be no later than February 1<sup>st</sup> by 4 p.m.<sup>2</sup>

**EMAIL:**                [ASSESSORS-STAFF@EASTLONGMEADOWMA.GOV](mailto:ASSESSORS-STAFF@EASTLONGMEADOWMA.GOV)  
No later than February 1<sup>st</sup> by 4 p.m. <sup>3</sup>

**LOCKBOX:**            Must be in the lockbox located at **60 Center Square**- no later than February 1<sup>st</sup>  
by 4 p.m.<sup>4</sup>

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Per vote of the Board of Assessors on October 18, 2023.

Martin J. Grudgen, Chairman  
Marilyn Ghedini, Clerk of the Board

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<sup>1</sup> M G L. Ch.59 §59

<sup>2</sup> M.G.L. Ch.59 §59

<sup>3</sup> M.G.L. Ch.110G

<sup>4</sup> M.G.L. Ch.59 §59