



May 15, 2006

Virginia Boutchie
Treasurer/Collector
Town Hall
30 Martin St.
Essex, MA 01929-1219

Re: Assessments to Owners Unknown
Our File No. 2006-174

Dear Ms. Boutchie:

This is in reply to your letter about problems with taxes assessed on parcels where the owner is unknown, or the parcel location is unknown, or both.

No assessments should be made to parcels whose location is completely unknown. Parcels may be assessed even if their boundaries are not known precisely because of inadequate descriptions in deeds, but a parcel whose location is not even approximately known, or one whose location is in an area where all of the land is included in other parcels for which better descriptions are available, should be removed from the commitment list. The assessors should seek authority from the commissioner of revenue under GL Ch.58 §8 to abate outstanding taxes for such parcels.

The assessors may, with the permission of the commissioner of revenue (GL Ch.59 §11), assess parcels whose location is known but whose ownership cannot be determined. If the assessors have assessed parcels to owners unknown without authorization, they should obtain such authorization and then reassess the taxes to owners unknown. The request for such authorization should set out in detail the efforts they have made to determine the ownership, which should include more than just a review of the town's own records. See IGR 87-238, at <http://www.dls.state.ma.us/PUBL/IGR/1987/87-238.PDF>.

Treasurers may foreclose tax titles on such parcels by a sale under the land-of-low-value procedure for parcels with a value of less than \$17,130 (see IGR 06-208, effective for calendar 2006, at http://www.dls.state.ma.us/publ/igr/2006/igr06_208.pdf). This avoids the expense of a land court action to foreclose. See GL Ch.60 §§79-80. A brief overview of the land-of-low-value foreclosure procedure may be found in the Treasurer's Manual, available at <http://www.masscta.com/>. If a parcel's value is too high to be eligible for foreclosure under the land-of-low-value procedure, then a treasurer can either assign the tax title under Ch.60 §2C or §52 – which may not be feasible for parcels assessed to unknown owners – or bring a foreclosure action in the land court.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathleen Colleary".

Kathleen Colleary, Chief
Bureau of Municipal Finance Law

KC/CH