

Attention Massachusetts National Guard and Reservists

At the Special Town meeting on October 7, 2013, voters approved the acceptance of Massachusetts General Laws Chapter 59 Section 5L which allows for the deferral of taxes due by members of the Massachusetts National Guard or reservists on active duty outside the commonwealth.

Chapter 59, Section 5L is as follows:

“Upon acceptance of this section by a municipality and notwithstanding any other provision of this chapter to the contrary, any taxes due under this chapter by a member of the Massachusetts National Guard or reservist or a dependent of a member of the Massachusetts National Guard or reservist shall be deferred while that member is on active service outside the commonwealth and for the next 180 days after that service. No interest or penalties shall be assessed for any period before the expiration of those 180 days.”

Basically, this requires the Collector of Taxes to defer the collection of, and to waive interest and penalties on Real Estate and Personal Property taxes incurred within the prescribed period for a qualified guardsman or reservist. Please note: This does *not* apply to excise tax.