



**TOWN OF SOUTHBOROUGH
OPERATIONAL POLICIES AND PROCEDURES**

Area of Concern: Property Tax Exemptions

Policy: Filing of State Form 3ABC Applications

Date Approved: December 16, 2015

Policy Statement

The purpose of this policy is to establish procedures for processing the State Form 3ABC submitted to the Assessor's Office by charitable, benevolent, educational, literary, temperance or scientific organizations and trusts seeking real property and/or personal property tax exemptions under G.L. c. 59, § 5 Clause 3. Veteran organizations seeking exemption of real or personal property under G.L. c. 59, § 5 Clauses 5, 5A, 5B or 5C must also file this return.

References

Massachusetts General Laws, Chapter 59, § 5, Clauses 3, 5, 5A, 5B and 5C and Chapter 59, § 29.

Policy Description

I. Responsibility of Non-profit:

- a. File State Tax Form 3ABC each year on or before March 1 with the Southborough Board of Assessors in order to receive a local tax exemption on property owned on January 1 for the fiscal year that begins the next July 1. A return is filed when received by the Assessors.
- b. The Board of Assessors may extend the filing deadline if the organization makes a written request and can show sufficient reason for not filing their application on time. The applicant must specify a timeframe on when the return will be submitted. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.
- c. If the organization does not file a timely and complete return, it is not exempt from taxation for the year. **To be a complete return, a true copy of the organization's most recent annual report to the Public**

Charities Division of the Office of the Attorney General (Form PC, including Federal Form 990) must be attached unless the organization is a religious, fraternal or veteran organization not required to file Form PC.

- d. The organization may also be required to provide the Assessors with additional information to support its claim of exemption, including applications for the first year exempt status is claimed for (1) any property and (2) any real estate parcel not previously exempt.

II. Responsibility of Assessors' Office Staff:

- a. Maintain a list of exempt organizations from the previous year and mail/email the State Form 3ABC application to each organization or property owner after January 1.
- b. Maintain a list of returned State Form 3ABC's, and make a reminder call not less than fourteen (14) days prior to the March 1 deadline if applications have not been received.
- c. The exempt organization must request an extension in writing or email and demonstrate sufficient reason for not filing on time, and specify a timeframe on when said return will be submitted.
- d. The Principal Assessor will be responsible for determining if application extensions are granted.

III. Responsibility of Board of Assessors:

- a. The Board will review complete 3ABC applications.
- b. The Board will act within three (3) calendar months after the application is filed.
- c. If the application is denied, said applicant will be notified within ten (10) days of the Boards decision.