

## TAXPAYER INFORMATION ABOUT FINANCIAL HARDSHIP RELIEF

**FINANCIAL HARDSHIP RELIEF.** You may be able to reduce a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because (1) you were called into active military service, or (2) you are older and suffer some physical or mental illness, disability or impairment. Qualifications are established locally by the Tax Relief Fund Committee. More detailed information may be obtained from your assessors.

**WHO MAY FILE AN APPLICATION.** A Tyngsborough resident may apply for aid on his/her primary residence tax bill. Assistance for tax relief may be granted, subject to the Tax Committee's review.

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed at the Assessors' Office at Town Hall within 10 business days after the tax bills have been mailed. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE TAX RELIEF FUND COMMITTEE FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, THE TAX RELIEF FUND COMMITTEE CANNOT BY LAW GRANT YOU A FINANCIAL HARDSHIP EXEMPTION. AN APPLICATION IS FILED WHEN RECEIVED BY THE TAX RELIEF FUND COMMITTEE.

**PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any additional charges, you should pay the tax as assessed, if possible. If relief is granted and you have already paid the entire year's tax, you will receive a refund of any overpayment. If you are unable to make your payments, inform the assessors or Tax Relief Fund Committee when you file your application.

**DISPOSITION.** Upon applying for a financial hardship relief, you may be required to provide the Committee with further information and supporting documentation to establish your eligibility. The Committee has 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend for a specific time. If the Committee does not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether relief has been granted or denied.

**APPEAL.** In order to obtain a review of the Committee's decision on your application for a financial hardship relief, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the decision.