



City of Lowell  
375 Merrimack Street  
Lowell, MA 01852-5998

**LOWELL** Alive. Unique. Inspiring.

**MCMAHON BRIAN**  
503 FLETCHER ST  
LOWELL MA 01854-3411

**Collector of Taxes**  
Cheryl Robertson | Treasurer/Collector  
**Office Hours**  
Monday - Friday  
8:00 AM - 5:00 PM  
**DO NOT MAIL CASH**  
**Make Check Payable and Mail To:**  
City of Lowell  
PO Box 969  
Lowell, MA 01853

**Telephone Numbers:**  
Collector: (978) 674-4222  
Assessor: (978) 674-1102

**Messages:**

You may now pay  
your Bills Online!!!  
[www.lowellma.gov](http://www.lowellma.gov)

Based on assessments as of January 1, 2014, your Real Estate Tax for the fiscal year beginning July 1, 2014 and ending June 30, 2015 on the parcel of real estate described below is as follows:

PROPERTY DESCRIPTION	
40 EASTVIEW ST	
State Class	1010
Land Area	8573SF
Parcel ID	B15700
Book/Page	26927/61
Deed Date	01/30/2013
<b>TOTAL TAXABLE VALUE</b>	<b>\$307,200</b>

Interest at the rate of 14% per annum will accrue on overdue payments from the due date until payment is made.

Assessed owner as of January 1, 2014:

**MCMAHON BRIAN**  
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**TAXPAYER'S COPY**

City of Lowell  
Fiscal Year 2015 Actual  
Real Estate Tax Bill

SPECIAL ASSESSMENTS			
Type	Amount	Interest	
SEWER LIEN	\$165.17	\$27.44	
TRASH LIEN	\$125.00	\$20.84	
WATER LIEN	\$116.24	\$19.39	
Tax Rate Per \$1,000			
1. Res	2. Open Sp	3. Comm	4. Indust
\$15.48	\$15.48	\$32.46	\$32.46

**NEW**  
Go Paperless!  
View and Pay Your  
Bill Online!  
[www.lowellma.gov](http://www.lowellma.gov)

**COLLECTOR'S COPY**

City of Lowell  
Fiscal Year 2015 Actual  
Real Estate Tax Bill

**4th Quarter Receipt**  
Keep This Portion As Your Receipt

Bill Date	04/01/2015	Bill No.	14871
Total Real Estate Tax	\$4,755.46		
Special Assessments	\$474.08		
Abatements/Exemptions	\$0.00		
Total Tax / Spec. Assess.	\$5,229.54		
Preliminary Tax	\$2,352.39		
Current Payments/Credits	\$0.00		
Past Due	\$3,790.97		
Interest	\$252.47		
Penalty	\$0.00		
4th Quarter Installment	\$1,438.57		
<b>AMOUNT DUE</b>	<b>\$5,482.01</b>		
<b>05/01/2015</b>			

A \$30.00 demand fee will be applied if not paid by the due date.

Payment made after 03/17/15 may not be reflected on this bill.

\*NOTE: This parcel has outstanding prior year taxes. Contact the Collector's Office for total amount due.

**4th Quarter Payment**

Return This Portion With Your Payment

Bill Date	04/01/2015	Bill No.	14871
<b>AMOUNT DUE</b>	<b>\$5,482.01</b>		
<b>05/01/2015</b>			

Payment made after 03/17/15 may not be reflected on this bill.

City of Lowell  
PO Box 969  
Lowell, MA 01853

FISCAL YEAR 2015 TAX: This tax bill shows the amount of real estate taxes you owe for fiscal year 2015 (July 1, 2014 - June 30, 2015). The tax shown in this bill is based on assessments as of January 1, 2014. The bill also shows betterments, special assessments and other charges.

PAYMENT DUE DATES/INTEREST CHARGES: Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2014. The first payment was due on August 1, 2014, or 30 days after the bills were mailed, whichever was later, and the second payment was due on November 1, 2014. However, if preliminary bills were mailed after August 1, 2014, your preliminary tax was due as a single installment on November 1, 2014, or 30 days after the bills were mailed, whichever was later. Your preliminary tax is shown on this bill as a credit against your tax, including betterments, special assessments and other charges. If tax bills were mailed on or before December 31, 2014, the balance is payable in two equal installments. Your first payment is due on February 1, 2015. Your second payment is due on May 1, 2015. However, if tax bills were mailed after December 31, 2014, the balance is due as a single installment on May 1, 2015, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2014, interest will be computed on overdue first payments from February 1, 2015 and on overdue second payments from May 1, 2015 to the date payment is made. If tax bills were mailed after December 31, 2014, interest will be computed on overdue final payments from May 1, 2015, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

ABATEMENT/EXEMPTION APPLICATIONS: You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value, is not assessed fairly in comparison with other properties, or if a classified tax system is used locally, is not properly classified. If tax bills were mailed on or before December 31, 2014, the filing deadline for an abatement application is February 1, 2015. However, if tax bills were mailed after December 31, 2014, the deadline is May 1, 2015, or 30 days after the date the bills were mailed, whichever is later.

You may be eligible for an exemption from or deferral of all or some of your tax. In order to obtain an exemption for which you are qualified, you must file an application in writing on an approved form with the assessors. The filing deadline for an exemption under Mass. G.L. Ch. 59, §5, Cl. (17, 17C, 17C½, 17D), 18, 22, 22A, 22B, 22C, 22D, 22E, (37, 37A), (41, 41B, 41C), 42, 43 or (52), or a deferral under Cl. 18A or 41A is 3 months after the date tax bills were mailed. The filing deadline for (Cl. 41C½, 56 or 57, if locally adopted, and) all other exemptions under Ch. 59, §5 is February 1, 2015 if tax bills were mailed on or before December 31, 2014, or May 1, 2015, or 30 days after the date tax bills were mailed, whichever is later, if the bills were mailed after December 31, 2014. The filing deadline for a residential exemption under Ch. 59, §5C, or a small commercial exemption under Ch. 59 §5I, if locally adopted and not shown on your bill, is 3 months after the date tax bills were mailed.

Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your application is not timely filed, the assessors cannot by law grant an abatement or exemption.

INQUIRIES: If you have questions on your valuation or assessment or on abatements or exemptions, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.

Return with Payment