



Conor M. Baldwin  
Chief Financial Officer

Allison Chambers  
Deputy CFO

## MEMORANDUM

**TO:** Eileen M. Donoghue, City Manager

**FROM:** Conor Baldwin, Chief Financial Officer

**Cc:** Sue Lemay, Chief Assessor

**DATE:** January 6, 2022

**SUBJECT:** INFORMATIONAL – FY2022 Q3 & Q4 Tax Billing

Due to certain unforeseen technical difficulties with the City of Lowell's MUNIS tax billing software, the City Assessor's Office was unable to issue the 3rd Quarter Real Estate Tax Bills prior to the end of the calendar year. Tax billing and tax collection are strictly governed by state law (GL c. 59 s. 57C) and, whenever bills are not issued before December 31st in a municipality with a quarterly billing system, bills are automatically due on May 2nd, in one lump-sum installment.

Residents will notice that their real estate bills will include a single due date, rather than the typical two-installments with which they may be accustomed. While residents are welcomed to make so-called "voluntary" tax payments prior to the May 2nd due date if the quarterly method is more affordable; the interest on delinquent tax payments is not computed until after May 2nd.

Because of the extended due date, residents will also have an extended period of time with which to seek abatements and exemptions for FY2022 real estate taxes. A variety of statutory exemptions are available to reduce property tax obligations for certain qualifying taxpayers: low income elderly persons, blind persons, disabled veterans, surviving spouses or orphaned minor children, and extreme hardship. Applications for certain statutory exemptions must be filed on or before May 2nd, 2022.

Despite the delayed mailing, the Department of Revenue did approve the City of Lowell's tax rate on December 20, 2021. Residents can view their FY2022 values online at the City's website by visiting: <https://www.lowellma.gov/260/Geographic-Information-Systems-GIS-Maps> and typing in their home address. The approved tax rate for FY2022 is \$12.69 per \$1,000 of assessed value (residential) and \$25.18 per \$1,000 of assessed value (commercial, industrial, and personal property).

If any residents have questions regarding their FY2022 assessment or tax bills, please contact the Assessor's Office at 978-674-4200. For questions on collections or previous payments, please contact the Office of the City Treasurer/ Collector at 978-674-4222.