



**MASSACHUSETTS
DEPARTMENT OF
REVENUE**

NOTICE OF TAX TAKING
(G.L. c. 60, § 53)

THIS NOTICE AFFECTS IMPORTANT LEGAL RIGHTS AND SHOULD BE TRANSLATED IMMEDIATELY

本通知对于重要法律权利产生影响，请立即翻译

本通知對於重要法律權利產生影響，請立即翻譯

**ESTE AVISO AFECTA IMPORTANTES DERECHOS LEGALES Y DEBERÍA SER TRADUCIDO
INMEDIATAMENTE**

CET AVIS AFFECTE DES DROITS JURIDIQUES IMPORTANTS ET DOIT ÊTRE TRADUIT IMMÉDIATEMENT

AVI SA A AFEKTE DWA LEGAL KI ENPÒTAN EPI LI SIPOZE TRADWI IMEDYATMAN

**THÔNG BÁO NÀY CÓ ẢNH HƯỞNG ĐẾN CÁC QUYỀN PHÁP LÝ QUAN TRỌNG, DO ĐÓ CẦN ĐƯỢC DỊCH
THUẬT NGAY**

**ESTE AVISO DIZ RESPEITO A DIREITOS LEGAIS IMPORTANTES E DEVE SER TRADUZIDO
IMEDIATAMENTE**

You are receiving this notice because:

1. You own property in Massachusetts.
2. You still owe some local taxes on your property.
3. You've received a letter asking you to pay these past due taxes (a demand), but you haven't done so yet.
4. The city or town's tax collector plans to take your property on the date, time, and place noted below.
5. They won't take your property if you pay what you owe before that date.

TO THE OWNERS OF THE DESCRIBED PROPERTY BELOW, AND TO ALL OTHERS CONCERNED, YOU ARE
HEREBY NOTIFIED THAT ON Monday (day), June (month)
23 (date), 20 25 (year) at 2:00 (time) o'clock PM (AM or PM),
at Jacobs Road Municipal Center, Office of the Tax Collector (Room 119) (place of taking), pursuant to
General Laws Chapter 60, Section 53, and by virtue of the authority vested in me as Collector of Taxes, IT IS MY
INTENTION TO TAKE FOR THE TOWN (city or town) of
HEATH (name of city or town) the following parcels of land for non-payment of the
taxes due, with interest and all incidental expenses and costs to the date of taking, unless the same is paid before
that date.

LIST OF PARCELS TO BE TAKEN

THE FOLLOWING INFORMATION MUST BE GIVEN IN THE CASE OF EACH PARCEL:

- Names of all owners known to the collector. In the taking of undivided real estate of deceased persons, the names of all the heirs or devisees interested as appearing in the probate records.
- The year for which the tax was assessed.
- Amount of tax assessed on each parcel to be taken.
- The unpaid balance of the tax assessed.
- Description of the several rights, lots, or divisions, sufficiently accurate to identify the premises.
- In the case of registered land, Certificate of Title No. must be given.

_____ **DRALLE WILLIAM A** Land with any buildings thereon located at 26 MODOC ST, containing 0.39
_____ ACRES shown on Assessor's MAP 130103032000000 recorded at Franklin County Registry of Deeds
_____ Book: 6322 / Page: 64, 2024 Assessed Tax: \$153.24, **2024 Tax Balance Due: \$153.24**

ELIZABETH NICHOLS

Collector of Taxes

JUNE 16, 2025

TOWN OF HEATH

Name of City or Town

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE



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What you need to know:

1. Right now, you owe \$261.48. This amount reflects \$153.24 of accumulated taxes, \$75.00 in fees and \$33.24 in charges. If you paid today, this would be the total amount you need. But remember, this amount will keep getting bigger.
2. You can still pay the taxes you owe before the land court gives a final decision saying you can't pay anymore and foreclosing on your property.
3. If you owe past due local taxes, the amount you owe may be transferred to someone else (a third party) so that they have the right to collect these past due taxes. Either the city or town, or third party can perform a tax taking after telling you first. They then can file a paper called an Instrument of Taking with the Registry of Deeds. This makes it harder to sell or refinance your property unless the tax lien is paid off.
4. In your case, the city or town or third party could start asking the land court to take away your right to pay the taxes on or after a certain date. That date, if known right now, is UNKNOWN. If they haven't done a tax taking yet, they need to wait 12 months after the taking to start the court process.
5. If you don't pay the past due tax balance within 12 months after the Instrument of Taking is filed, the city or town or third party can ask the land court to take away your right to pay the taxes. This is called foreclosing on your right to redeem the property. They will ask the land court to do this by filing a complaint. If you don't file an answer to their complaint when they ask the land court to foreclose, the court might decide in their favor by default judgment. If you do answer, you can ask the court to set the terms by which you may redeem the property (pay the taxes owed on your property). If you do not redeem the property, the land court can give ownership of your property to the city or town or third party forever (foreclosure).

6. If your property is foreclosed on because you failed to pay your taxes, you can get back any extra money left (the equity) after paying the taxes and other charges and fees you owe. If the city or town or third party knows your address, they'll send you a detailed bill of the taxes, charges and fees and the extra money, if any. If they don't know where to find you, they'll send the detailed bill and a notice to your last known address and you have 18 months to request the extra money by writing to them.
7. The tax lien foreclosure process is complicated and has strict deadlines. If your property is subject to a tax lien foreclosure, you should seek legal advice, if possible. You can find more information on tax lien foreclosures on the land court's website: <https://www.mass.gov/land-court-tax-lien-foreclosure-cases-resources>.

For residential property, this Notice of Tax Taking Additional Information must accompany the Notice of Tax Taking from the city or town to the taxpayer(s) including when the notice is (i) mailed to the taxpayer (ii) posted upon the residential property and (iii) posted on the city or town website.

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