



**Town of Heath Tax Collector**  
**PO Box 689**  
**Heath, MA 01346**

2024-01-442



**FINAL NOTICE PRIOR TO TAX TAKING**

GUDELL SCOTT A  
82 SOUTH MAIN ST  
SUNDERLAND, MA 01375

DATE OF NOTICE: 5/16/2025  
PARCEL ID: 130/214.0-0100-0000.  
LOCATION: HOSMER RD WEST  
ACRES: 70

Original Owner: GUDELL SCOTT A

Please find enclosed a copy of the legal ad which ran in the Greenfield Recorder on Monday, May 16, 2025 advertising the intent of tax taking. If you wish to redeem, please send a money order or certified bank check made payable to Heath for the Total Due shown below. You can also make cash payments during normal office hours or by appointment. Partial payments and personal checks cannot be accepted and will be returned. Payment must be received in the Collector's Office by Monday, June 23, 2025 at 2:00 pm. If you fail to make payment, the advertised property will become Tax Title Property of the Town of Heath.

You can reach the collector at 413-337-4934 ext 002, or [taxcollector@townofheath.org](mailto:taxcollector@townofheath.org). Office hours are Mon 2:00 - 4:00 pm or by appointment. The office is now located at 18 Jacobs Road.

**GUDELL SCOTT A**

PROPERTY: Land with any buildings thereon CONTAINING:: 70.00 AC (more Or less)  
LOCATION: HOSMER RD WEST  
ASSESSORS: 130/214.0-0100-0000.  
REGISTRY: BOOK 2364 PAGE 130  
Said land will be taken For non-payment Of FY 2024 \$249.49

Elizabeth Nichols, Tax Collector

GUDELL SCOTT A Land with any buildings thereon located at HOSMER RD WEST, containing 70 ACRES shown on Assessor's MAP 130214001000000 recorded at Franklin County Registry of Deeds Book: 2364 / Page: 130, 2024 Assessed Tax: \$143.02, 2024 Tax Balance Due: \$143.02

*Detach here, and mail lower section with your payment please*

Parcel: 130/214.0-0100-0000.  
Location: HOSMER RD WEST

Original Owner: GUDELL SCOTT A

**Make Payment To:**

Town of Heath  
Tax Collector 413-337-4934 ext 2  
PO Box 689  
Heath, MA 01346

GUDELL SCOTT A  
82 SOUTH MAIN ST  
SUNDERLAND, MA 01375

**Fiscal Year : 2024 Bill Summary**

Interest Calculated to 6/23/2025

Per Diem Interest: 0.0549

|                               |                 |
|-------------------------------|-----------------|
| Bill #                        | 2024-01-442     |
| Tax and Assessment Billed:    | \$143.02        |
| Tax and Assessment Paid:      | \$0.00          |
| Unpaid Taxes and Assessments: | \$143.02        |
| Fees                          | \$75.00         |
| Interest                      | \$31.47         |
| <b>Total Due</b>              | <b>\$249.49</b> |

2024-01-442





**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.

\_\_\_\_ **GUDELL SCOTT A** Land with any buildings thereon located at HOSMER RD WEST, containing 70  
\_\_\_\_ ACRES shown on Assessor's MAP 130214001000000 recorded at Franklin County Registry of Deeds  
\_\_\_\_ Book: 2364 / Page: 130, 2024 Assessed Tax: \$143.02, **2024 Tax Balance Due: \$143.02**  
\_\_\_\_

ELIZABETH NICHOLS

Collector of Taxes

MAY 16

, 20<sup>2025</sup>

TOWN OF HEATH

Name of City or Town

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE



**MASSACHUSETTS  
DEPARTMENT OF  
REVENUE**

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

GUDELL SCOTT A  
82 SOUTH MAIN ST  
SUNDERLAND, MA 01375

2024-01-0000442  
130/214.0-0100-0000.

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THUẬT NGAY**

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

**What you need to know:**

1. Right now, you owe \$249.49. This amount reflects \$143.02 of accumulated taxes, \$75.00 in fees and \$31.47 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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