## What happens if there is an overpayment on my Real Estate Tax?

Overpayments will be applied to the next quarter unless it is the last quarter of the fiscal year. Otherwise, refunds are handled as follows:

A refund check is issued to a taxpayer who has a credit balance on their bill, provided that they supply the Tax Collector with the proper information and they have no other outstanding taxes due and payable to the Town.

If the credit was caused by overpayment, a request for refund should be accompanied by a copy of the canceled checks (front and back) for the fiscal year(s) in which the credit(s) exist. If the property has recently been purchased or refinanced, please also include a copy of the HUD Settlement Statement, which lists the details of the taxes paid at the closing. Please include your name, the property address, and the parcel ID with your request and payment information to Town Treasurer's Office, 1 Main Street, Ayer, and MA 01432

If the credit was caused by abatement, the refund will automatically be issued unless the property has changed hands during the fiscal year. The refund will usually be returned to the record owner. If the property has been sold during the fiscal year to a new owner, the date of transfer (deed date) and the information on the HUD Settlement Statement will determine who is eligible for the refund. If you have any questions, please email us.

For questions related to **Municipal Lien Certificates** or **Real Estate Tax bills**, please email the <u>Accounts</u> <u>Receivable Department</u>.

Municipal Lien Certificate (MLC) requests should be sent to the attention of Accounts Receivable, 33 Andrews Parkway, Devens, MA 01434. MLC fees are \$25 and \$125 for residential and commercial properties, respectively. Please make checks payable to MassDevelopment.

All other inquiries should be emailed to Lisa Kalinowski, SVP of Finance, MassDevelopment.

