

Town of Marion  
Board of Assessors  
2 Spring Street  
Marion, MA 02738  
508-748-3518

**“IMPORTANT NOTICE”**

January 6, 2025

Dear Marion Taxpayer:

The Marion Board of Assessors has mailed ***Income and Expense Forms*** to properties identified as Commercial and Industrial as well as Residential Rentals for the most recent calendar year (2024).

This information is necessary to determine the ***Fiscal 2026*** property valuations. By completing these forms, you will help reflect the economic conditions within the community, which will become the basis for utilizing the income approach to value. The information you provide will remain **confidential** and will be considered, with all other information gathered, to establish uniform guidelines to be equitably applied throughout the community.

We request this information under the authority of Massachusetts General Laws, Chapter 59; Section 38D, which states in summary:

“A Board of Assessors may request the owner or lessee of any real property to make a written return under oath within sixty days containing such information as may reasonably be required by it to determine the actual fair cash valuation of such property.

Failure of an owner or lessee of real property to comply with such a request within sixty days after it has been made by the board of assessors shall be automatic grounds for dismissal of a filing at the Appellate Tax Board. The Appellate Tax Board and the County Commissioners shall not grant extensions for the purpose of extending the filing requirements unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith. If an extension is needed, please notify the Assessors’ Office in writing. If any owner or lessee of real property in a return made under this section makes any statement which he knows to be false in a material particular, such a false statement shall bar him from any statutory appeal under this chapter.

**If an owner or lessee of Class one, residential property** fails to submit the information within the time and in the form prescribed, the owner shall be assessed an additional penalty for the next ensuing tax year in the amount of \$250 but only if the Board of Assessors informed the owner or lessee that failure to so submit such information would result in the penalty.

**If an owner or lessee of Class three, commercial or Class four, industrial property** fails to submit the information within the time and in the form prescribed, the owner or lessee shall be assessed an additional penalty for the next ensuing tax year in the amount of \$250 but only if the Board of Assessors informed the owner or lessee that failure to so submit such information would result in the penalty.”

**The Marion Board of Assessors intends to assess penalties in accordance with the statute.**

**Please return the completed statement to the Assessors’ Office no later than the deadline of April 7, 2025.**

***Completed form may be emailed to [ldessert@marionma.gov](mailto:ldessert@marionma.gov)***

***You will receive confirmation of the receipt.***

Sincerely,  
Marion Board of Assessors  
Peter F. Winters, Chairman  
George T. J. Walker  
Patricia A. DeCosta, M.A.A.