

Town of Franklin



Board of Assessors
355 East Central Street
Franklin, MA 02038-1352
(508) 520-4920
FAX (508) 520-4923
Web: www.franklin.ma.us

Real Property Ownership & Mailing Address Changes

Any and all real property ownership change, "care of" request, or mailing address change shall only be made as a result of one of the following:

1. Official copy (showing Registry Book & Page or Certificate #, and date of recording) of a Recorded or Registered Deed or Land Court Certificate.
2. Official copy of a Recorded Probate of a Will addressing real estate interests.
3. For mailing address changes only, a written request is required personally signed by the known Owner of Record.

Please note that proof of marriage or divorce in and of itself does not constitute documentation for a change of the Owner of Record. Either recording of one of these linked to the record deed, or the recording of a convenience deed should support the change requested.

In cases where the title of a property is held in Joint Tenancy or a Life Estate, a copy of a Death Certificate recorded at the Registry of Deeds or the Land Court (as applicable) is sufficient to support the change of ownership to the surviving owner(s).

In addition, complete the following to request an ownership and/or mailing address change:

Property Location _____ Parcel ID _____

Current Record Owner(s) _____

Current Mailing Address _____

City/Town _____ State _____ Zip _____

New Record Owner(s) _____

New Mailing Address _____

City/Town _____ State _____ Zip _____

Signature of Owner _____ Date _____ Phone _____

office use below line

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3.1 Assessment date and calendar

In Massachusetts, the fiscal year for local governments begins on July 1 and ends on June 30 of the next year.⁴⁵ Property taxes are assessed as of the January 1 before the start of the fiscal year.⁴⁶ This date fixes tax liability for the entire fiscal year.⁴⁷ That liability is not affected by later changes in property ownership⁴⁸ or valuation.⁴⁹

Assessors must prepare the annual property tax base, which includes identifying all taxable real and personal property,⁵⁰ its ownership,⁵¹ fair market value,¹ and usage classification⁵² as of January 1. By local option, the physical status of real property on June 30 is deemed to have been its condition on January 1.⁵³ To prepare the assessment roll, assessors must create and maintain an extensive database on each property in the community and review it annually for changes in property description, condition and ownership. Assessors must also analyze market conditions each year to adjust values. Every three years, the assessors must submit the values to DLS for review and certification that they meet legal standards.

3.2 Assessed owner

The owner of real and personal property on the January 1 before the start of the fiscal year is assessed taxes for that year.⁵¹ The assessed owner is personally liable for paying the entire tax for the fiscal year. This does not change even if the property is sold and the new owner agrees to assume responsibility for paying some of it.

The owner of real property for tax assessment purposes is the record owner of the land on January 1.⁵⁴ Record ownership is not identical with title, although the terms are often used as synonyms. In most cases though the record owner also has title to the property on January 1.

To determine the record owner of real property, the assessors must examine the records of the Registry of Deeds and Probate of the county, or if the county is divided into districts, of the district where the city or town is located.⁵⁴ Assessors may rely exclusively on those records to determine ownership and an assessment to the record owner is always valid.⁵⁵ They may also assess to someone other than the record owner, but those assessments are valid only if that person is in fact the owner on January 1.⁵⁶ The situation assessors would most likely assess to the actual owner is where a deed conveying the property from the city or town (or another governmental entity) to that owner has not been recorded.

The assessment for a property with multiple owners should include the full names of all owners. If all names cannot be included because of computer or space limitations, the assessment must include the full name of at least one owner. A tax assessed in the name of only one of several owners is valid.⁵⁷ Also valid is a tax assessed in the name of an owner and a non-owner.⁵⁸

The primary exception to the rule that real estate taxes are to be assessed to the owner of the land is where the property is owned by a tax-exempt governmental entity and used, leased or occupied for business or other non-public purposes on January 1. The tax is assessed to the lessee, user or occupant as if it were the actual owner.⁵⁹