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## February 2020

Dear Friends,

Here are a few things we've been thinking about these final days of February:

**Massachusetts property tax exemption: Does your organization qualify, and if so, have you filed your Form 3ABC?**

**Reminder:** Charitable organizations in Massachusetts may qualify for an exemption from paying local real or personal property taxes. Taxpayers – including charitable organizations – have the burden of proving that they qualify for this exemption. Factors that are considered by local assessors generally include whether the organization operates as a charity, serves an “indefinite class” of persons, and uses their property predominately for the organization’s charitable purpose.

The annual return, **Form 3ABC**, is due by **March 1<sup>st</sup>** for those organizations that have already obtained the property tax exemption. For those entities that have not yet applied for the exemption – or are curious as to whether they would qualify – our office would be pleased to do an assessment and, as applicable, assist with an initial application. Please contact us

at [admin@lizreinhardtllaw.com](mailto:admin@lizreinhardtllaw.com) for help with your application or to schedule an assessment.

For additional information please refer to the MA Department of Revenue's guidance memo, "Taxpayer's Guide to Local Property Tax Exemptions: Religious and Charitable Organizations," found [here](#).

## **Massachusetts Nonprofit Network: Is your organization a member?**

The **Massachusetts Nonprofit Network (MNN)** is an important resource for community based nonprofit organizations across our state. Reflecting the broad diversity of the Massachusetts nonprofit sector, **MNN** is a central source for education, information sharing, sector advocacy, and networking among members committed to advancing the nonprofit missions of the organizations they serve. The **MNN** website and publications are deep with timely, substantive information and each year the **Annual Conference** fosters learning, connection, and advancement in the field. Liz is a recent **MNN** board member and has admired this organization for years. More information can be found on the **MNN** website: <http://massnonprofitnet.org/>.

You may want to consider [membership](#), starting at \$75/year, or attending this year's [Annual Conference](#) in October.

It is a pleasure to work with you!

***Liz Reinhardt and Team***