Executive Order
Extending Real Estate and Personal Property Tax Dues and Application
Deadlines for Certain Statutory Exemptions, and
Authorizing the Tax Collector to Waive Certain Interest and Penalties

Whereas, Chapter 53 of the Acts of 2020 (hereinafter “the Act”) provides certain relief to municipalities in the Commonwealth due to the State of Emergency declared by Governor Baker on March 10, 2020; and

Whereas, Section 10 of the Act authorizes the chief executive officer of a municipality in the Commonwealth to extend the May 1, 2020 due date of Real Estate Taxes and Personal Property Taxes to a date no later than June 1, 2020, and to extend the date by which applications for certain statutory exemptions must be filed from April 1, 2020 to a date not later than June 1, 2020; and

Whereas, Section 11 of the Act authorizes the chief executive officer of a municipality in the Commonwealth to waive the payment of interest and other penalties in the event of late payment of any excise, tax, betterment assessment or apportionment thereof, with a due date on or after March 10, 2020 and made before June 30, 2020; and

Whereas, Section 7, Clause Fifth B of the General Laws of Massachusetts Chapter 4, provides that a "Chief Executive Officer," when used in connection with the operation of municipal governments shall include the mayor in a city unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter; and

Whereas, Section 3-2 of the Charter of the City of Fall River provides that the executive powers of the City shall be vested solely in the Mayor; and

Whereas, the City of Fall River is cognizant of its responsibility to act in a fiscally prudent manner regarding municipal revenues necessary to pay for essential municipal functions such as public safety, public health, and first responders during the current State of Emergency, yet is also cognizant of the adverse impact that strict social distancing orders, necessary to prevent the unchecked spread of COVID-19, have had on the finances of taxpayers in the City of Fall River,
Now, Therefore, I, Paul E. Coogan, hereby order as follows:

1. I am exercising the authority granted to me by Section 10 of Chapter 53 of the Acts of 2020 and hereby extend the May 1, 2020 due date for Real Estate Taxes and Personal Property Taxes in the City of Fall River to May 15, 2020.

2. I am exercising the authority granted to me by Section 10 of Chapter 53 of the Acts of 2020 and hereby extend the April 1, 2020 deadline by which to file applications for statutory exemptions from certain real estate taxes, as set forth in Section 59 of Chapter 59 of the General Laws of Massachusetts, to May 15, 2020.

3. I am exercising the authority granted to me by Section 11 of Chapter 53 of the Acts of 2020 and hereby authorize the Tax Collector of the City of Fall River to waive interest and penalties, including demand fees, on unpaid Real Estate Tax and Personal Property Tax payments now due May 15, 2020, and on unpaid payments of the City of Fall River 2020 Motor Vehicle Excise Tax Commitment #2 provided that full payment of said unpaid amounts is received by the Tax Collector’s Office no later than June 29, 2020. I hereby direct the Tax Collector to develop a Guidance further setting forth the requirements and procedures by which said interest and penalties may be waived.

This Order is effective immediately and shall remain in effect until rescinded or until July 1, 2020, whichever happens first.

Given in Fall River, at this 3:08 P.M this 16th day of April, 2020.

[Signature]
Paul E. Coogan
Mayor of the City of Fall River