



MAYOR  
DOMINICK PANGALLO

## CITY OF SALEM, MASSACHUSETTS

ASSESSING DEPARTMENT  
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January 10, 2024

Dear Property Owner:

Enclosed is your MA State Tax Form 3ABC (Return of Property Held for Charitable Purposes) for Fiscal Year 2025. According to Massachusetts General Laws Chapter 59, Section 5, you are required to file the form with the Assessing Department no later than March 1, 2024. If you are unable to file by that date, please request an extension in writing. Failure to file on time may subject your property to taxation for FY2025.

Charitable organizations that are required to register and file an annual report (Form PC) with the Public Charities Division of the Attorney General's Office must also attach a copy of its most recent Form PC with its Form 3ABC. Please note that a filing is considered to be incomplete, unless it is accompanied with the corresponding filing of form PC.

Also, please note that the information required to be filed is for the most recent fiscal year **ending on or before December 31, 2023**. In other words, if your entity operates on a fiscal year which goes past 12/31/23, then submit the most recent full fiscal year's documentation prior to that fiscal year. Therefore, no extension should be requested on the basis that your fiscal year has not ended.

Please visit the Salem Assessor's webpage for more information regarding specific information and exemption standards for qualifications.

Regards,

James M. Bond  
Assistant Assessor  
978-619-5608  
Encl: