

**Board of Assessors
Town of Tyringham
PO Box 416
Tyningham, Massachusetts 01264**

Charles Slater/President

Tyningham Voluntary Fire Company Inc.

May 30, 2019

The Board of Assessors office is in receipt of the Tyningham Volunteer Fire Company Inc. State Tax Form 3ABC, for FY2020. The receive date was May 23, 2019. According to MGL Chapter 59 Clause 29, and stated on the form, this document "Must be filed by March 1". Also stated on the form, "If the organization does not file a timely and complete return, it is not exempt from taxation for the year (MGL Chapter 5 Clause 3b).

These filing requirements cannot be waived by the Assessors for any reason, therefore the Board cannot take any action.

Please be advised that a submission for FY2021 would also require an Application for Statutory Exemption.

Evelyn Robinson

Assistant assessor