



Town of Seekonk
Massachusetts
Board of Assessors

NELSON ALMEIDA, CHAIRMAN
JOYCE SOLOMON, VICE CHAIR
JANET PARKER, CLERK

LYDIA A. CORDEIRO, TOWN ASSESSOR
ALISON HALABURDA, ASST. TOWN ASSESSOR

January 2, 2026

RE: Fiscal Year 2027 Return of Property Held for Charitable Purposes (State Tax Form 3 ABC)

To Whom It May Concern,

This letter serves as a reminder of your legal obligation pursuant to Massachusetts General Laws Chapter 59, § 5 Clauses 3(b), 5, 5A, 5B and 5C and Chapter 59, § 29; to file a *Return of Property Held for Charitable Purposes (State Tax Form 3ABC)* for property held by your organization as of January 1, 2026 for Fiscal Year 2026.

Kindly complete the enclosed application and *return it to the Assessors Office by March 2, 2026, accompanied with a true copy of your most recent Form PC* (Annual Report to the Public Charities Division of the Office of the Attorney General). Should the organization be a religious, fraternal or veteran organization, the Form PC does not need to be submitted since it is not required by the Attorney General's Office.

Failure to submit the completed return and supporting documentation in a timely manner will result in a non-exempt status for Fiscal Year 2027, unless written request for an extension has been submitted and granted by the Board of Assessors.

Should you have any questions, please do not hesitate to contact our office.

Best,

Michelle Muggle
Sr. Clerk

Enclosure: FY'27 Return of Property Held for Charitable Purposes (State Tax Form 3ABC)

100 Peck Street, Seekonk, MA 02771

Phone: (508) 336-2980 • Fax: (508) 336-0764 • EMAIL: lcordeiro@seekonk-ma.gov

FISCAL YEAR 2027 RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES
General Laws Chapter 59, § 5 Clauses 3(b), 5, 5A, 5B and 5C and Chapter 59, § 29

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 32)



Return to: Board of Assessors
Must be filed by March 1 unless an
extension is granted by the board of assessors

INSTRUCTIONS: COMPLETE BOTH SIDES OF RETURN. Please print or type.

A. GENERAL INFORMATION.

WHO MUST FILE. This property return (State Tax Form 3ABC) must be filed each year by all charitable, benevolent, educational, literary, temperance or scientific organizations and trusts owning real or personal property on January 1 in order to receive a local tax exemption on that property under G.L. c. 59, § 5 Clause 3 for the fiscal year that begins the next July 1. Veteran organizations seeking exemption of real or personal property under G.L. c. 59, § 5 Clauses 5, 5A, 5B or 5C must also file this return.

WHEN AND WHERE RETURNS MUST BE FILED. A separate return must be filed on or before March 1 with the board of assessors of each city or town in which the organization owns real or personal property. A return is filed when received by the assessors.

FILING EXTENSION. The board of assessors may extend the filing deadline if the organization makes a written request and can show a sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

PENALTY FOR NOT FILING, FILING LATE OR FILING INCOMPLETE RETURN. If the organization does not file a timely and complete return, it is not exempt from taxation for the year. **To be a complete, a true copy of the organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC) must be attached unless the organization is a religious, fraternal or veteran organization not required to file Form PC.** These filing requirements cannot be waived by the assessors for any reason.

USE OF AND ACCESS TO RETURN. The information in the return is used by the board of assessors to determine the taxable or exempt status of the organization's property. The organization may also be required to provide the assessors with additional information to support its claim of exemption, including applications for the first year exempt status is claimed for (1) any property and (2) any real estate parcel not previously exempt. **Personal property information listed in Schedule C is not available to the public for inspection under the state public records law. It is available only to the assessors and the Massachusetts Department of Revenue for purposes of administering the tax laws.**

B. IDENTIFICATION. Complete this section fully.

Name of Organization: _____			Year established: _____		
Mailing Address: _____			Phone Number: () _____		
No.	Street	City/Town	Zip Code	Area Code	No.
Contact Person: _____			E-Mail Address: _____		
Name		Title		Telephone No. (Day)	
Summary of your organization's primary mission, function or purpose: _____ _____					
Have there been any changes in your organization's articles of incorporation, charter or by-laws since the last filing of this return? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please attach amendments.</i>					
Are any changes in your organization's primary mission, function or purposes planned or anticipated in the future? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please explain.</i> _____ _____					

C. FINANCIAL STATEMENT. Provide statement of your organization's total income and assets for prior calendar year (or your most recent fiscal year before January 1) in the schedule below. Documentation may be requested to substantiate the statement.

FOR CALENDAR/FISCAL YEAR ENDING ON _____			
<u>TOTAL INCOME</u>		<u>TOTAL ASSETS</u> (Fair Cash Value)	
Unrelated Business Income Received	\$ _____	Real Estate	\$ _____
Other Income Received	\$ _____	Tangible Personal Property (e.g. books, furniture, equipment, collections, etc.)	\$ _____
Total Income Received	\$ _____ 0	Other	\$ _____
		Total Assets	\$ _____ 0
Explain source(s) of any unrelated business income shown in schedule. _____			

D. REAL ESTATE. List all real estate owned by your organization on January 1 and located within the city or town in the schedule below and answer the questions that follow. An inspection or documentation may be requested to verify use.

Street Address	Assessors' Parcel No. (If Known)	Fair Cash Value (Estimated)	How is the Property Used by Your Organization?	What Other Organizations or Individuals Use the Property?	How is the Property Used by Others?

Continue list on attachment in same format as necessary.

Did your organization record a deed or other document relating to real estate with the Registry of Deeds within the last year?
 Yes ☐ No ☐ *If yes, please provide details of transaction and a copy of the recorded document.*

Does your organization anticipate selling, leasing or disposing of any of the real property listed in the schedule, or buying or receiving any other real property within the next eighteen months? Yes ☐ No ☐ *If yes, please explain.*

E. REGISTERED MOTOR VEHICLES. List all motor vehicles registered in Massachusetts owned by or leased to your organization and garaged in the city or town on January 1 in the schedule below. Attach copies of all leasing agreements.

Registered Owner	Year	Make	Model	Registration Number

Continue list on attachment in same format as necessary.

F. PUBLIC CHARITIES REPORT (Form PC). Attach copy of your organization's report to return. (Does not apply to religious, fraternal or veteran organizations not required to file report).

Is a true copy of your organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC, including Federal Form 990) attached to this return? Yes ☐ No ☐ *If no, please explain why not.*

G. SIGNATURE. Sign here to complete the return.

This return, prepared or examined by me, includes all real and personal property owned or held on January 1, ____ by the organization submitting this return. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature	Title of Officer	Date
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