

## **E-Billing**

Property tax bills may be issued in an electronic form as set forth in this section. G.L. c. 60, § 3A(b).

1. **Program Authorization** – The collector’s use of e-billing must be approved by the mayor (City Manager-Plan E government) or board of selectmen. The scope and duration of that approval may be decided locally.
2. **Taxpayer Participation** – Taxpayers must agree to receive their property tax bills in an electronic form. Participation must be completely voluntary. No taxpayer may be required to receive an electronic bill.

Each taxpayer who wants to participate in the e-billing program must be informed and agree, in a written form, to the terms and conditions of the program. At a minimum, the program must require the taxpayer to:

- a. Provide the collector, in the manner and by the date prescribed by the collector, with an accurate e-mail address for e-billing purposes.
- b. Notify the collector, in the manner and by the date prescribed by the collector, of any change in e-mail address to be used for subsequent e-billing purposes.
- c. Accept electronic billing as the sole means by which the collector is legally required to give notice of the taxpayer’s property tax obligations.
- d. Acknowledge any electronic bill issued to the e-mail address provided to the collector is a valid and properly issued property tax bill and failure to receive it does not alter the taxpayer’s legal obligation to make payments, or file abatement or exemption applications, on time.

3. **E-Bill Form and Content** – The form and content of e-bills must be the same as the mailed bills and must meet all requirements set forth in these guidelines for property tax bills.

4. **E-Bill Issuance** – The bill may be issued in the e-mail message, as an attachment to the e-mail, or a link in the e-mail that allows the taxpayer to obtain it.