

**City of Marlborough**  
**Legal Department**

140 MAIN STREET  
MARLBOROUGH, MASSACHUSETTS 01752

TEL (508) 460-3771 FAX (508) 460-3698 TDD (508) 460-3610

[LEGAL@MARLBOROUGH-MA.GOV](mailto:LEGAL@MARLBOROUGH-MA.GOV)

*JASON D. GROSSFIELD*  
CITY SOLICITOR

*JASON M. PIQUES*  
ASSISTANT CITY SOLICITOR

*HEATHER H. GUTIERREZ*  
PARALEGAL



July 21, 2021

United States Bankruptcy Court SDNY  
Hon. Charles L. Briant Jr., Federal Building and Courthouse  
300 Quarropas Street  
White Plains, NY, 10601

Re: 19-22397 (RDD) In Re: Windstream Finance Corp., et. al.  
Response of the City of Marlborough to Debtors' Eighteenth  
Omnibus Objection to Equity Interest Claim and No Liability Claim

To Whom It May Concern:

Please accept for filing the enclosed Response of the City of Marlborough to Debtor's Eighteenth Omnibus Objection to Equity Interest Claim and No Liability Claim in the above captioned matter.

Thank you for attention to this request.

Very truly yours,

  
Jason Piques  
Assistant City Solicitor

Enclosure

Cc: Patrick Jones, Acting Collector



192239721072100000000001

United States Bankruptcy Court  
Southern District of New York

RE: Windstream Finance Corp., et. al.  
Debtor

Case No. 19-22397 (RDD)  
Chapter 11

**RESPONSE OF CITY OF MARLBOROUGH TO DEBTOR'S EIGHTEENTH OMNIBUS  
OBJECTION TO EQUITY INTEREST CLAIM AND NO LIABILITY CLAIM**

Now comes the City of Marlborough (hereinafter, the "City"), and respectfully requests that this Honorable Court overrule the Objection of Debtors to Proof of Claim 7384 (Number 2 of Schedule 2 of the 18<sup>th</sup> Omnibus Objection, hereinafter the "Objection") which concerns the assessment of outstanding personal property taxes assessed to the Debtor, as well as post-petition interest.

Concurrent to this response, the City has filed an Amended Proof of Claim which differs from the original Proof of Claim in that it reflects an abatement of Fiscal Year 2020 taxes. Insofar as Debtor's maintain any objections and requests also extend to the City's Amended Proof of Claim, however, the City further requests that this Honorable Court overrule all of Debtor's objections thereto and deny all of Debtor's requests. In support thereof, the City avers as follows:

**Factual Background**

1. Upon information and belief, Debtors filed a voluntary Chapter 11 on February 25, 2019.
2. Upon request and instruction by Debtors, the City has maintained approximately 10 distinct accounts for personal property tax assessment.
3. On or around August 16, 2019 the City filed its original Proof of Claim with an attachment (collectively attached as **Exhibit A** hereto), which Proof of Claim concerns unpaid personal property taxes relating to account number 138700. As provided in section 7 and 9 of the Proof of Claim, the City's unsecured claim is in the total amount of \$48,104.77 including taxes, fees, and interest.

4. According to its Objection, the Debtor alleges that no amounts are due and no liability exists for the Claim. In addition, the Debtors claim to have provided the City with materials showing the claim is based on a duplicate assessment. (“Debtor’s Documentation”).
5. On or around July 12, 2021, having not received any of the Debtor’s Documentation, the City inquired and requested the Debtor resend any documentation it had showing a duplicate assessment.
6. On or around July 15, 2021, the City received the Debtor’s Documentation which contained three (3) cancelled checks and six (6) tax bills for account numbers 116170, 139160, 139190, 139200, and 139210. See **Exhibit B** attached hereto.
7. None of the documents produced by the Debtor shows proof that the taxes owed under account 138700 were paid, or alternatively assessed in duplicate to another account that had been paid.
8. Upon information and belief, the Debtor requested that the City close accounts numbered 113830 and 135120 on or around February 5, 2018 and further requested to have all assets reassigned to a new account – which became account 138700. The assets listed under account 138700 contain in its entirety the assets of the former accounts 113830 and 135120.
9. Accounts 113830 and 135120 were not assessed a personal property tax bill for fiscal year 2019. Personal property taxes assessed under account 138700 were first billed for fiscal year 2019.
10. Based on the above, the City believes the personal property taxes were appropriately assessed and no duplication exists as alleged by Debtor.
11. The City remains willing to review any additional documentation the debtor may have suggesting a duplicate assessment has taken place.

WHEREFORE, for all the foregoing reasons, the City respectfully requests that this Honorable Court overrule Debtors' objection and deny their requests, as provided in the Objection of Proof of Claim Number 7384 (Number 2 on Schedule 2 of the 18<sup>th</sup> Omnibus Objection), and allow such claims in the full amounts provided in the City's Amended Proof of Claim, and grant to the City such relief as the court deems appropriate.

City of Marlborough  
By its Attorney



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Jason M. Piques (BBO #687743)  
Assistant City Solicitor  
City of Marlborough  
140 Main Street  
Marlborough, MA 01752  
508-460-3771  
jpiques@marlborough-ma.gov

Dated: July 21, 2021

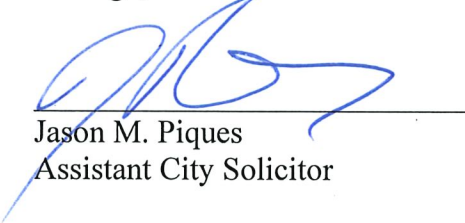
**CERTIFICATE OF SERVICE**

I, Jason M. Piques, Assistant City Solicitor for the City of Marlborough, hereby certify that on July 21, 2021, I electronically filed the foregoing Response of City of Marlborough to Debtor's Eighteenth Omnibus Objection to Equity Interest Claim and No Liability Claim was served upon the following parties using the CM/ECF system and by United States Postal Service Overnight Mail. I served the forgoing document on the following CM/ECF participants:

United States Bankruptcy Court SDNY  
Hon. Charles L. Briant Jr., Federal Building and Courthouse  
300 Quarropas Street  
White Plains, NY, 10601

Kirkland & Ellis LLP  
Attn: Stephen E. Hessler, P.C.,  
Trudy Smith, and Chris Ceresa  
601 Lexington Avenue  
New York, NY 10022

Kirkland & Ellis LLP  
Attn: Ross M. Kwasteniet, P.C.  
Brad Weiland, and John R. Luze  
300 North LaSalle Street  
Chicago, IL 60654



Jason M. Piques  
Assistant City Solicitor

Dated: July 21, 2021

# **EXHIBIT A**

**Fill in this information to identify the case:**

Debtor 1 Windstream Holdings, Inc.

Debtor 2  
(Spouse, if filing) \_\_\_\_\_

United States Bankruptcy Court for the: Southern District of New York

Case number 19-22312 (RDD)

Official Form 410  
**Proof of Claim**

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

1. Who is the current creditor? Collector's Office, City of Marlborough  
Name of the current creditor (the person or entity to be paid for this claim) \_\_\_\_\_  
Other names the creditor used with the debtor \_\_\_\_\_

2. Has this claim been acquired from someone else?  No  
 Yes. From whom? \_\_\_\_\_

3. Where should notices and payments to the creditor be sent?  
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
<u>Eileen Bristol, Collector, City of Marlborough</u> Name _____	Name _____
<u>140 Main Street</u> Number Street _____	Number Street _____
<u>Marlborough MA 01752</u> City State ZIP Code _____	City State ZIP Code _____
Contact phone <u>508-460-3773</u>	Contact phone _____
Contact email <u>ebristol@marlborough-ma.gov</u>	Contact email _____

Uniform claim identifier for electronic payments in chapter 13 (if you use one):  
\_\_\_\_\_

4. Does this claim amend one already filed?  No  
 Yes. Claim number on court claims registry (if known) \_\_\_\_\_ Filed on \_\_\_\_\_  
MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?  No  
 Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?  No  Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \_\_\_\_\_

7. How much is the claim? \$ 48,104.77. Does this amount include interest or other charges?  No  Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  
Municipal personal property taxes (M.G.L.c. 59, ss 2 & 18)

9. Is all or part of the claim secured?  No  Yes. The claim is secured by a lien on property.  
Nature of property:  
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
 Motor vehicle  
 Other. Describe: \_\_\_\_\_  
Basis for perfection: \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
Value of property: \$ \_\_\_\_\_  
Amount of the claim that is secured: \$ \_\_\_\_\_  
Amount of the claim that is unsecured: \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
Amount necessary to cure any default as of the date of the petition: \$ \_\_\_\_\_  
Annual Interest Rate (when case was filed) \_\_\_\_\_ %  
 Fixed  
 Variable

10. Is this claim based on a lease?  No  Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff?  No  Yes. Identify the property: \_\_\_\_\_



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No

Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	Amount entitled to priority
	\$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ <u>16,328.28</u>
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.	\$ _____

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/16/2019  
MM / DD / YYYY

Eileen Bristol  
Signature

Print the name of the person who is completing and signing this claim:

Name Eileen Bristol  
First name Middle name Last name

Title Collector

Company City of Marlborough  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 140 Main Street  
Number Street

Marlborough MA 01752  
City State ZIP Code

Contact phone 508-460-3773 Email ebristol@marlborough-ma.gov

# EXHIBIT A



06/07/2019 10:42  
6876ebris

CITY OF MARLBOROUGH  
Personal Property Tax Statement

P 1  
txtaxstm

PROPERTY : 39000102

LOCATION: 313 BOSTON POST RD WEST

CURRENT OWNER:  
WINDSTREAM INC  
313 BOSTON POST RD WEST  
STE 140  
MARLBOROUGH MA 01752

CURRENT STATUS:

TAXABLE VALUATION : 1,079,690

INTEREST DATE: 06/07/2019

YEAR	TYPE	BILL INST CHARGE	BILLED	PRIN DUE	INT DUE	TOTAL DUE
2020	PP-R	739				
	1	PP TAX	7,982.46	7,982.46	.00	7,982.46
	2	PP TAX	7,982.46	7,982.46	.00	7,982.46
			15,964.92	15,964.92	.00	15,964.92
2019	PP-R	753				
	3	PP TAX	15,575.54	15,575.54	752.74	16,328.28
	4	PP TAX	15,575.53	15,575.53	221.04	15,796.57
		DEMAND FEE	15.00	15.00	.00	15.00
			15,590.53	15,590.53	221.04	15,811.57
			31,166.07	31,166.07	973.78	32,139.85
GRAND TOTALS			47,130.99	47,130.99	973.78	48,104.77

# **EXHIBIT B**

MARLBOROUGH CITY COLLECTOR OF TAXES, PO BOX 735 READING , MA 01867				Check Number	111442
BILL NUMBER	TAX ID NUMBER	RASH NUMBER	TYPE	ASSESSED VALUE	TAXES

1391-60	1391-60	980-21-EL222 MA MARLB	PP	12100.00	301.90
1391-90	1391-90	980-21-EL122MA-Marlboro	PP	288790.00	7,205.31
1392-00	1392-00	980-21-EL224 MA MARLB	PP	17260.00	430.64
1392-10	1392-10	980-21-EL216 MA MARLB	PP	39050.00	974.30

Please make all refunds payable to WINDSTREAM COMMUNICATIONS

<b>WINDSTREAM COMMUNICATIONS</b> c/o Duff & Phelps, LLC P.O. Box 2629 PH. 469-547-9600 Addison, TX 75001	<b>Assessment Year</b> 2018	<b>TOTAL:</b>	<b>\$8,912.15</b>
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**WINDSTREAM COMMUNICATIONS**  
c/o Duff & Phelps, LLC  
P.O. Box 2629 PH. 469-547-9600  
Addison, TX 75001

**BANK OF AMERICA, N.A.** 64-1278  
ATLANTA, DEKALB COUNTY, GEORGIA 611

\*\*\* Void After 90 Days \*\*\*


**COPY**

DATE	CHECK NO.	AMOUNT
01/17/19	111442	\$8,912.15

EIGHT THOUSAND NINE HUNDRED AND TWELVE AND 15/100\*\*\*\*\* DOLLARS

**NON-NEGOTIABLE**

PAY **MARLBOROUGH CITY**  
TO THE **COLLECTOR OF TAXES**  
ORDER OF **PO BOX 735**  
**READING , MA 01867**



AUTHORIZED SIGNATURE

MARLBOROUGH CITY COLLECTOR OF TAXES, City Hall, 140 Main Street Marlborough, MA 01752				Check Number	108629
BILL NUMBER	TAX ID NUMBER	RASH NUMBER	TYPE	ASSESSED VALUE	TAXES

1161-70	1161-70	980-21-EL337-WIN267-Mar	PP	0.00	547.25
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Please make all refunds payable to WINDSTREAM COMMUNICATIONS

<b>WINDSTREAM COMMUNICATIONS</b> c/o Duff & Phelps, LLC P.O. Box 2629 PH. 469-547-9600 Addison, TX 75001	<b>Assessment Year</b> 2018	<b>TOTAL:</b>	<b>\$547.25</b>
---	-----------------------------	---------------	-----------------

**WINDSTREAM COMMUNICATIONS**  
c/o Duff & Phelps, LLC  
P.O. Box 2629 PH. 469-547-9600  
Addison, TX 75001

**BANK OF AMERICA, N.A.** 64-1278  
ATLANTA, DEKALB COUNTY, GEORGIA 611

\*\*\* Void After 90 Days \*\*\*


**COPY**

DATE	CHECK NO.	AMOUNT
07/11/18	108629	\$547.25

FIVE HUNDRED AND FORTY-SEVEN AND 25/100\*\*\*\*\* DOLLARS

**NON-NEGOTIABLE**

PAY **MARLBOROUGH CITY**  
TO THE **COLLECTOR OF TAXES**  
ORDER OF **City Hall**  
**140 Main Street**  
**Marlborough, MA 01752**



AUTHORIZED SIGNATURE

MARLBOROUGH CITY COLLECTOR OF TAXES, PO BOX 735 READING, MA 01867				Check Number	111727
BILL NUMBER	TAX ID NUMBER	RASH NUMBER	TYPE	ASSESSED VALUE	TAXES

1161-70	1161-70	980-21-EL337-WIN267-Mar	PP	42800.00	520.61
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Please make all refunds payable to WINDSTREAM COMMUNICATIONS

<b>WINDSTREAM COMMUNICATIONS</b> c/o Duff & Phelps, LLC P.O. Box 2629 PH. 469-547-9600 Addison, TX 75001	<b>Assessment Year</b> 2018	<b>TOTAL:</b>	<b>\$520.61</b>
---	-----------------------------	---------------	-----------------

**WINDSTREAM COMMUNICATIONS**  
c/o Duff & Phelps, LLC  
P.O. Box 2629 PH. 469-547-9600  
Addison, TX 75001

**BANK OF AMERICA, N.A.** 64-1278  
ATLANTA, DEKALB COUNTY, GEORGIA 611

\*\*\* Void After 90 Days \*\*\*


**COPY**

DATE	CHECK NO.	AMOUNT
01/24/19	111727	\$520.61

FIVE HUNDRED AND TWENTY AND 61/100\*\*\*\*\* DOLLARS

**NON-NEGOTIABLE**

PAY **MARLBOROUGH CITY**  
TO THE **COLLECTOR OF TAXES**  
ORDER OF **PO BOX 735**  
**READING, MA 01867**



AUTHORIZED SIGNATURE

1013331 66

CITY OF MARLBOROUGH  
 TAX COLLECTOR'S OFFICE 1<sup>ST</sup> FLOOR  
 140 MAIN STREET  
 MARLBOROUGH, MA 01752-3898  
 000003 0000522

Page 27



The Commonwealth of Massachusetts

**CITY OF MARLBOROUGH**  
 FY 2019 PRELIMINARY  
 PERSONAL PROPERTY TAX BILL

**RECEIVED**

JUL 02 2018

MIXED AADC 021  
 CONVERSENT COMMUNICATIONS  
 CONVERSENT COMMUNICATIONS  
 PO BOX 2629 C/O DUFF & PHELPS LLC  
 ADDISON, TX 75001-2629

Duff & Phelps Addison, TX

ONLINE PAYMENTS CAN BE MADE AT

[www.marlborough-ma.gov](http://www.marlborough-ma.gov)  
 click on "Pay bills online"

Interest at a rate of 14% per annum will accrue on overdue payments until payment is made.

Phone: Office of the Assessor: (508) 460-3779  
 Office of the Collector: (508) 460-3737

Office Hours: Monday, 8:30AM - 7:00PM  
 Tues. - Fri., 8:30AM - 5:00PM

July & August: Monday - Friday, 8:30AM - 5:00PM



AV=0

**TAXPAYER COPY**

PROPERTY DESCRIPTION			
LOCATION: 0 VARIOUS			
PARCEL NUMBER	1161-70	CUSTOMER NUMBER:	226076
BILL NUMBER	189	First Quarter Preliminary Due August 1, 2018	\$273.63
CLASS: 505		Second Quarter Preliminary Due November 1, 2018	\$273.62
BOOK / PAGE:		Total Preliminary Tax FY 2019	\$547.25

**TAXPAYER COPY #1**  
 DUE & PAYABLE AUGUST 1, 2018  
 \$273.63

**TAXPAYER COPY #2**  
 DUE & PAYABLE NOVEMBER 1, 2018  
 \$273.62

**PAYMENT COUPON #2**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	CONVERSENT COMMUNICATIONS CONVERSENT COMMUNICATIONS PO BOX 2629 C/O DUFF & PHELPS LLC ADDISON, TX 75001-2629	ISSUE DATE: 10/1/2018
Your Preliminary Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1161-70
LOCATION: 0 VARIOUS		Bill Number: 189
CLASS: 505	CUSTOMER NUMBER: 226076	Second Quarter Preliminary Due November 1, 2018 \$273.62
BOOK / PAGE:		
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		<b>PAYMENT COUPON #2</b> DUE & PAYABLE NOVEMBER 1, 2018 → \$273.62
		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000001891000002736231101188

**PAYMENT COUPON #1**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	CONVERSENT COMMUNICATIONS CONVERSENT COMMUNICATIONS PO BOX 2629 C/O DUFF & PHELPS LLC ADDISON, TX 75001-2629	ISSUE DATE: 07/01/2018
Your Preliminary Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1161-70
LOCATION: 0 VARIOUS		Bill Number: 189
CLASS: 505	CUSTOMER NUMBER: 226076	First Quarter Preliminary Due August 1, 2018 \$273.63
BOOK / PAGE:		
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		<b>PAYMENT COUPON #1</b> DUE & PAYABLE AUGUST 1, 2018 → \$273.63
		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000001891000002736310801187



**FISCAL YEAR 2019 PRELIMINARY TAX:** This bill shows the amount of preliminary tax you owe for fiscal year 2019 (July 1, 2018 - June 30, 2019).

**PRELIMINARY TAX AMOUNT:** As a general rule, your preliminary tax will not exceed 50% of your adjusted fiscal year 2018 tax. Adjustments are made for abatements or exemptions granted for fiscal year 2018, and tax increases allowed under Proposition 2½ in fiscal year 2019. Under certain circumstances, your preliminary tax may exceed 50% of the adjusted amount.

**PAYMENT DUE DATES/INTEREST CHARGES:** If preliminary bills were mailed on or before August 1, 2018, your preliminary tax is payable in two equal installments. Your first payment is due August 1, 2018, or 30 days after the bills were mailed, whichever is later. Your second payment is due November 1, 2018. However, if preliminary bills were mailed after August 1, 2018, your preliminary tax is due as a single installment on November 1, 2018, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If preliminary bills were mailed on or before August 1, 2018, interest will be computed on overdue first payments from August 1, 2018, or the payment due date, whichever is later, and on overdue second payments from November 1, 2018, to the date payment is made. If preliminary bills were mailed after August 1, 2018, interest will be computed on overdue payments from November 1, 2018, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**FISCAL YEAR 2019 ACTUAL TAX BILLS:** You will receive your actual fiscal year 2019 tax bill based on January 1, 2018 assessments after the tax rate is set. Any preliminary tax payments made will be credited toward payment of your fiscal year 2019 tax. Your actual tax bill will provide you with more detailed information on payment due dates.

**ABATEMENT/EXEMPTION APPLICATIONS:** Your right to seek an abatement of or exemption from your fiscal year 2019 tax is not prejudiced by the issuance of preliminary tax bills. Once the actual tax bills are issued, you will be able to apply for an abatement or exemption. The deadline for filing your abatement or exemption application will be measured from the date the actual tax bills are mailed, not the date preliminary tax bills were mailed. Your actual tax bill will provide you with more detailed information on application procedures and deadlines.

**INQUIRIES:** If you have questions on how your preliminary tax was determined, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.

For questions about how your preliminary tax was determined, please call (508) 460-3779 or write :

City of Marlborough  
Board of Assessors  
140 Main Street  
Marlborough, MA 01752

Hours for Walk-in service.  
Monday, 8:30am - 7:00pm

Tuesday - Friday, 8:30AM - 5:00PM

July & August, Monday - Friday, 8:30AM - 5:00PM

Payments

Please return bottom portion of this bill and make checks payable to "City of Marlborough" and mail to:

City of Marlborough  
P.O. Box 735  
Reading, MA 01867-0405

For payment related questions please call (508) 460-3737 or write to address above.

**FISCAL YEAR 2019 PRELIMINARY TAX:** This bill shows the amount of preliminary tax you owe for fiscal year 2019 (July 1, 2018 - June 30, 2019).

**PRELIMINARY TAX AMOUNT:** As a general rule, your preliminary tax will not exceed 50% of your adjusted fiscal year 2018 tax. Adjustments are made for abatements or exemptions granted for fiscal year 2018, and tax increases allowed under Proposition 2½ in fiscal year 2019. Under certain circumstances, your preliminary tax may exceed 50% of the adjusted amount.

**PAYMENT DUE DATES/INTEREST CHARGES:** If preliminary bills were mailed on or before August 1, 2018, your preliminary tax is payable in two equal installments. Your first payment is due August 1, 2018, or 30 days after the bills were mailed, whichever is later. Your second payment is due November 1, 2018. However, if preliminary bills were mailed after August 1, 2018, your preliminary tax is due as a single installment on November 1, 2018, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If preliminary bills were mailed on or before August 1, 2018, interest will be computed on overdue first payments from August 1, 2018, or the payment due date, whichever is later, and on overdue second payments from November 1, 2018, to the date payment is made. If preliminary bills were mailed after August 1, 2018, interest will be computed on overdue payments from November 1, 2018, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**FISCAL YEAR 2019 ACTUAL TAX BILLS:** You will receive your actual fiscal year 2019 tax bill based on January 1, 2018 assessments after the tax rate is set. Any preliminary tax payments made will be credited toward payment of your fiscal year 2019 tax. Your actual tax bill will provide you with more detailed information on payment due dates.

**ABATEMENT/EXEMPTION APPLICATIONS:** Your right to seek an abatement of or exemption from your fiscal year 2019 tax is not prejudiced by the issuance of preliminary tax bills. Once the actual tax bills are issued, you will be able to apply for an abatement or exemption. The deadline for filing your abatement or exemption application will be measured from the date the actual tax bills are mailed, not the date preliminary tax bills were mailed. Your actual tax bill will provide you with more detailed information on application procedures and deadlines.

**INQUIRIES:** If you have questions on how your preliminary tax was determined, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.

For questions about how your preliminary tax was determined, please call (508) 460-3779 or write :

City of Marlborough  
Board of Assessors  
140 Main Street  
Marlborough, MA 01752

Hours for Walk-in service.  
Monday, 8:30am - 7:00pm

Tuesday - Friday, 8:30AM - 5:00PM

July & August, Monday - Friday, 8:30AM - 5:00PM

Payments

Please return bottom portion of this bill and make checks payable to "City of Marlborough" and mail to:

City of Marlborough  
P.O. Box 735  
Reading, MA 01867-0405

For payment related questions please call (508) 460-3737 or write to address above.

CITY OF MARLBOROUGH  
 TAX COLLECTOR'S OFFICE, 1<sup>ST</sup> FLOOR  
 140 MAIN STREET  
 MARLBOROUGH, MA 01552-3898  
 000004 0000628



*The Commonwealth of Massachusetts*  
**CITY OF MARLBOROUGH**  
 FY 2019 ACTUAL  
 PERSONAL PROPERTY TAX BILL

ONLINE PAYMENTS CAN BE MADE AT  
[www.marlborough-ma.gov](http://www.marlborough-ma.gov) - click on "Pay Bills Online"

MIXED AADC 031  
 CONVERSANT COMMUNICATIONS  
 CO DUFF & PHELPS LLC PO BOX 2629  
 ADDISON, TX 75001-2629

**RECEIVED**  
 07/21/2021

Interest at a rate of 1.4% per annum will accrue on overdue payments until payment is made.

Phone: Office of the Assessor: (508) 460-3779  
 Office of the Collector: (508) 460-3737  
 Office Hours: Monday, 8:30AM - 7:00PM  
 Tues. - Fri., 8:30AM - 5:00PM  
 July & August: Monday-Friday, 8:30AM-5:00PM

ABATEMENT APPLICATIONS DUE BY 02/01/2019

Tax Rate per \$1,000  
 \$24.95

YOUR ACTUAL TAX FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 ON THE PERSONAL PROPERTY DESCRIBED BELOW IS AS FOLLOWS:

PROPERTY DESCRIPTION	
LOCATION: 0 VARIOUS	
PARCEL NUMBER	1161-70 CUSTOMER NUMBER: 226076
BILL NUMBER	189
CLASS: 505	Total Value \$42,800
BOOK / PAGE:	Personal Property Tax FY 2019 \$1,067.86

Full Amount \$ 530.61

**TAXPAYER COPY #1**  
 DUE & PAYABLE FEBRUARY 1, 2019  
 \$260.31

**TAXPAYER COPY #2**  
 DUE & PAYABLE MAY 1, 2019  
 \$260.30

**TAXPAYER COPY**

**PAYMENT COUPON #2**  
 PERSONAL PROPERTY TAX

Collector of Taxes  
 Eileen Bristol  
 1500 Main Street  
 Marlborough, MA 01552-3898

Year Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:

LOCATION: 0 VARIOUS CLASS: 505 CUSTOMER NUMBER: 226076  
 BOOK / PAGE: FIFTH QUARTER ABATEMENT

MAIL PAYMENTS TO:  
 City of Marlborough  
 P.O. Box 735  
 Reading, MA 01867-0405

ISSUE DATE: 4/12/2019 Parcel: 1161-70 Bill Number: 189  
 Fourth Quarter Tax due \$260.30  
 Fourth Quarter Abatement

**PAYMENT COUPON #2**  
 DUE & PAYABLE MAY 1, 2019 \$260.30

CITY SCHOLARSHIP DONATION - AMOUNT  
 \$1  \$2  \$5  OTHER \$

TOTAL PAYMENT \$

07292520196000001891000002603150201193

**PAYMENT COUPON #1**  
 PERSONAL PROPERTY TAX

Collector of Taxes  
 Eileen Bristol  
 1500 Main Street  
 Marlborough, MA 01552-3898

Year Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:

LOCATION: 0 VARIOUS CLASS: 505 CUSTOMER NUMBER: 226076  
 BOOK / PAGE: FIFTH QUARTER ABATEMENT

MAIL PAYMENTS TO:  
 City of Marlborough  
 P.O. Box 735  
 Reading, MA 01867-0405

ISSUE DATE: 12/31/2018 Parcel: 1161-70 Bill Number: 189  
 Preliminary Tax \$547.25  
 Tax Balance \$6.00  
 Interest on Balance \$0.00  
 Third Quarter now due \$260.31  
 Third Quarter Abatement

**PAYMENT COUPON #1**  
 DUE & PAYABLE FEBRUARY 1, 2019 \$260.31

CITY SCHOLARSHIP DONATION - AMOUNT  
 \$1  \$2  \$5  OTHER \$

TOTAL PAYMENT \$

07292520196000001891000002603150201193

FISCAL YEAR 2019 TAX: This tax bill shows the amount of personal property taxes you owe for fiscal year 2019 (July 1, 2018 - June 30, 2019). The tax shown in this bill is based on assessments as of January 1, 2018.

**PAYMENT DUE DATES/INTEREST CHARGES:** Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2018. The first payment was due on August 1, 2018, or 30 days after the bills were mailed, whichever is later. Your second payment was due on November 1, 2018. However, if preliminary bills were mailed after August 1, 2018, your second payment was due as a single installment on November 1, 2018, or 30 days after the bills were mailed, whichever is later. If you have not received your preliminary bills by the filing deadline of February 1, 2019, your second payment is due on May 1, 2019. However, if tax bills were mailed after December 31, 2018, the balance is due as a single installment on May 1, 2019. Your second payment is due on May 1, 2019. However, if tax bills were mailed after December 31, 2018, the balance is due as a single installment on May 1, 2019, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest is due at the rate of 1.5% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2018, interest will be computed on overdue first payments from February 1, 2019 and on overdue second payments from May 1, 2019 to the date payment is made. If tax bills were mailed after December 31, 2018, interest will be computed on overdue first payments from May 1, 2019, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay a processing fee of \$10.00 per collection if payments are not made within due dates and considered make-whole interest included by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**ABATEMENT APPLICABLE:** You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an application form available at the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value or is not assessed fairly in comparison with other properties. If tax bills were mailed on or before December 31, 2018, the filing deadline for an abatement application is February 1, 2019. However, if tax bills were mailed after December 31, 2018, the deadline is May 1, 2019, or 30 days after the date the bills were mailed, whichever is later. Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your application is not timely filed, the assessors cannot be lawfully abated.

**INQUIRIES:** If you have questions on your valuation or assessment or on abatement, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.

For questions about how your actual tax was determined, please call (508) 460-3779 or write:	Payments payable in "City of Marlborough" and mail to:
City of Marlborough Board of Assessors 140 Main Street Marlborough, MA 01752	City of Marlborough 130 State Street Marlborough, MA 01867-1405
Hours for Walk-in service: Tuesday - Friday, 9:00am - 5:00pm Monday, 9:00am - 12:00pm Monday - Friday, 8:30am - 5:00pm, July-August	For payment related questions please call (508) 460-3737 or write to address above.

CITY OF MARLBOROUGH  
 TAX COLLECTOR'S OFFICE 1<sup>ST</sup> FL.OOR  
 140 MAIN STREET  
 MARLBOROUGH, MA 01752-3898  
 000004 0000627



City of 27  
 The Commonwealth of Massachusetts  
**CITY OF MARLBOROUGH**  
 FY 2019 ACTUAL  
 PERSONAL PROPERTY TAX BILL

**RECEIVED**

ONLINE PAYMENTS CAN BE MADE AT  
[www.marlborough-ma.gov](http://www.marlborough-ma.gov) - click on "Pay Bills Online"

MIXED AADC 021  
 EARTHLINK LLC  
 C/O DUFF & PHELPS PO BOX 2629  
 ADDISON, TX 75001-2629  
 Duff & Phelps Addison, TX

DEC 31 2018

Interest at a rate of 14% per annum will accrue on overdue payments until payment is made.

Phone: Office of the Assessor: (508) 460-3779  
 Office of the Collector: (508) 460-3737

Office Hours: Monday, 8:30AM - 7:00PM  
 Tues. - Fri., 8:30AM - 5:00PM  
 July & August: Monday-Friday, 8:30AM-5:00PM

ABATEMENT APPLICATIONS DUE BY 02/01/2019

Tax Rate per \$1000
\$ 24.95

**TAXPAYER COPY**

YOUR ACTUAL TAX FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 ON THE PERSONAL PROPERTY DESCRIBED BELOW IS AS FOLLOWS:

PROPERTY DESCRIPTION	
LOCATION: 0 VARIOUS	
PARCEL NUMBER	1392-10
CUSTOMER NUMBER:	233017
BILL NUMBER	240
CLASS: 501	Total Value \$39,050
BOOK / PAGE:	
	Personal Property Tax FY 2019 \$974.30

**TAXPAYER COPY #1**  
 DUE & PAYABLE FEBRUARY 1, 2019  
**\$487.15**

**TAXPAYER COPY #2**  
 DUE & PAYABLE MAY 1, 2019  
**\$487.15**

**PAYMENT COUPON #2**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	EARTHLINK LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 4/1/2019
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1392-10
LOCATION: 0 VARIOUS		Bill Number: 240
CLASS: 501	CUSTOMER NUMBER: 233017	Fourth Quarter Tax due \$487.15
BOOK / PAGE:		Fourth Quarter Abatement
		<b>PAYMENT COUPON #2</b> DUE & PAYABLE MAY 1, 2019 → <b>\$487.15</b>
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000002402000004871570501199

**PAYMENT COUPON #1**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	EARTHLINK LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 12/31/2018
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1392-10
LOCATION: 0 VARIOUS		Bill Number: 240
CLASS: 501	CUSTOMER NUMBER: 233017	Preliminary Tax \$0.00
BOOK / PAGE:		Payments Made \$0.00
		Tax Balance \$0.00
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		Interest on Balance \$0.00
		Third Quarter now due \$487.15
		Third Quarter Abatement
		<b>PAYMENT COUPON #1</b> DUE & PAYABLE FEBRUARY 1, 2019 → <b>\$487.15</b>
		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000002402000004871570201196

**FISCAL YEAR 2019 TAX:** This tax bill shows the amount of personal property taxes you owe for fiscal year 2019 (July 1, 2018 - June 30, 2019). The tax shown in this bill is based on assessments as of January 1, 2018.

**PAYMENT DUE DATES/INTEREST CHARGES:** Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2018. The first payment was due on August 1, 2018, or 30 days after the bills were mailed, whichever was later, and the second payment was due on November 1, 2018. However, if preliminary bills were mailed after August 1, 2018, your preliminary tax was due as a single installment on November 1, 2018, or 30 days after the bills were mailed, whichever was later. Your preliminary tax is shown on this bill as a credit against your tax. If tax bills were mailed on or before December 31, 2018, the balance is payable in two equal installments. Your first payment is due on February 1, 2019. Your second payment is due on May 1, 2019. However, if tax bills were mailed after December 31, 2018, the balance is due as a single installment on May 1, 2019, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2018, interest will be computed on overdue first payments from February 1, 2019 and on overdue second payments from May 1, 2019 to the date payment is made. If tax bills were mailed after December 31, 2018, interest will be computed on overdue final payments from May 1, 2019, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**ABATEMENT APPLICATIONS:** You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value or is not assessed fairly in comparison with other properties. If tax bills were mailed on or before December 31, 2018, the filing deadline for an abatement application is February 1, 2019. However, if tax bills were mailed after December 31, 2018, the deadline is May 1, 2019, or 30 days after the date the bills were mailed, whichever is later. Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your application is not timely filed, the assessors cannot by law grant an abatement.

**INQUIRIES:** If you have questions on your valuation or assessment or on abatements, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office

For questions about how your actual tax was determined, please call (508) 460-3779 or write :

City of Marlborough  
Board of Assessors  
140 Main Street  
Marlborough, MA 01752

Hours for Walk-in service.  
Tuesday - Friday, 8:30am - 5:00pm  
Monday, 8:30am - 7:00pm  
Mon.-Fri., 8:30am - 5:00pm, July-August

**Payments**

Please return bottom portion of this bill and make checks payable to "City of Marlborough" and mail to:

City of Marlborough  
P.O. Box 735  
Reading, MA 01867-0405

For payment related questions please call (508) 460-3737  
or write to address above.

1014595 35  
 CITY OF MARLBOROUGH  
 TAX COLLECTOR'S OFFICE 1<sup>ST</sup> FLOOR  
 140 MAIN STREET  
 MARLBOROUGH, MA 01752-3898  
 000004 0000626



The Commonwealth of Massachusetts  
**CITY OF MARLBOROUGH**  
 FY 2019 ACTUAL  
 PERSONAL PROPERTY TAX BILL

**RECEIVED**

ONLINE PAYMENTS CAN BE MADE AT  
[www.marlborough-ma.gov](http://www.marlborough-ma.gov) - click on "Pay Bills Online"

MIXED AADC 021  
 EARTHLINK CARRIER LLC  
 C/O DUFF & PHELPS PO BOX 2629  
 ADDISON, TX 75001-2629  
 Duff & Phelps Addison, TX

Interest at a rate of 14% per annum will accrue on overdue payments until payment is made.

Phone: Office of the Assessor: (508) 460-3779  
 Office of the Collector: (508) 460-3737

Office Hours: Monday, 8:30AM - 7:00PM  
 Tues. - Fri., 8:30AM - 5:00PM  
 July & August: Monday-Friday, 8:30AM-5:00PM

ABATEMENT APPLICATIONS DUE BY 02/01/2019

Tax Rate per \$1000
\$24.95

YOUR ACTUAL TAX FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 ON THE PERSONAL PROPERTY DESCRIBED BELOW IS AS FOLLOWS:

PROPERTY DESCRIPTION	
LOCATION: 0 VARIOUS	
PARCEL NUMBER	1391-60
CUSTOMER NUMBER:	233013
BILL NUMBER	239
CLASS: 501	Total Value \$12,100
BOOK / PAGE:	Personal Property Tax FY 2019 \$301.90

**TAXPAYER COPY**

**TAXPAYER COPY #1**  
 DUE & PAYABLE FEBRUARY 1, 2019  
 \$150.95

**TAXPAYER COPY #2**  
 DUE & PAYABLE MAY 1, 2019  
 \$150.95

**PAYMENT COUPON #2**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	EARTHLINK CARRIER LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 4/1/2019
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1391-60
LOCATION: 0 VARIOUS		Bill Number: 239
CLASS: 501	CUSTOMER NUMBER: 233013	Fourth Quarter Tax due \$150.95
BOOK / PAGE:		Fourth Quarter Abatement
		<b>PAYMENT COUPON #2</b> DUE & PAYABLE MAY 1, 2019 → \$150.95
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000002394000001509530501197

**PAYMENT COUPON #1**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	EARTHLINK CARRIER LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 12/31/2018
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1391-60
LOCATION: 0 VARIOUS		Bill Number: 239
CLASS: 501	CUSTOMER NUMBER: 233013	Preliminary Tax \$0.00
BOOK / PAGE:		Payments Made \$0.00
		Tax Balance \$0.00
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		Interest on Balance \$0.00
		Third Quarter now due \$150.95
		Third Quarter Abatement
		<b>PAYMENT COUPON #1</b> DUE & PAYABLE FEBRUARY 1, 2019 → \$150.95
		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000002394000001509530201194

**FISCAL YEAR 2019 TAX:** This tax bill shows the amount of personal property taxes you owe for fiscal year 2019 (July 1, 2018 - June 30, 2019). The tax shown in this bill is based on assessments as of January 1, 2018.

**PAYMENT DUE DATES/INTEREST CHARGES:** Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2018. The first payment was due on August 1, 2018, or 30 days after the bills were mailed, whichever was later, and the second payment was due on November 1, 2018. However, if preliminary bills were mailed after August 1, 2018, your preliminary tax was due as a single installment on November 1, 2018, or 30 days after the bills were mailed, whichever was later. Your preliminary tax is shown on this bill as a credit against your tax. If tax bills were mailed on or before December 31, 2018, the balance is payable in two equal installments. Your first payment is due on February 1, 2019. Your second payment is due on May 1, 2019. However, if tax bills were mailed after December 31, 2018, the balance is due as a single installment on May 1, 2019, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2018, interest will be computed on overdue first payments from February 1, 2019 and on overdue second payments from May 1, 2019 to the date payment is made. If tax bills were mailed after December 31, 2018, interest will be computed on overdue final payments from May 1, 2019, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**ABATEMENT APPLICATIONS:** You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value or is not assessed fairly in comparison with other properties. If tax bills were mailed on or before December 31, 2018, the filing deadline for an abatement application is February 1, 2019. However, if tax bills were mailed after December 31, 2018, the deadline is May 1, 2019, or 30 days after the date the bills were mailed, whichever is later. Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your application is not timely filed, the assessors cannot by law grant an abatement.

**INQUIRIES:** If you have questions on your valuation or assessment or on abatements, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office

For questions about how your actual tax was determined, please call (508) 460-3779 or write:

City of Marlborough  
Board of Assessors  
140 Main Street  
Marlborough, MA 01752

Hours for Walk-in service.  
Tuesday - Friday, 8:30am - 5:00pm  
Monday, 8:30am - 7:00pm  
Mon.-Fri., 8:30am - 5:00pm, July-August

Payments

Please return bottom portion of this bill and make checks payable to "City of Marlborough" and mail to:

City of Marlborough  
P.O. Box 735  
Reading, MA 01867-0405

For payment related questions please call (508) 460-3737 or write to address above.

CITY OF MARLBOROUGH  
 TAX COLLECTOR'S OFFICE 1<sup>ST</sup> FLOOR  
 140 MAIN STREET  
 MARLBOROUGH, MA 01752-3898  
 000004 0000625



The Commonwealth of Massachusetts  
**CITY OF MARLBOROUGH**  
 FY 2019 ACTUAL  
 PERSONAL PROPERTY TAX BILL

**RECEIVED**  
 DEC 31 2018

ONLINE PAYMENTS CAN BE MADE AT  
[www.marlborough-ma.gov](http://www.marlborough-ma.gov) - click on "Pay Bills Online"

MIXED AADC 021  
 EARTH.LINK BUSINESS LLC  
 C/O DUFF & PHELPS PO BOX 2629 Duff & Phelps Addison, TX  
 ADDISON, TX 75001-2629

Interest at a rate of 14% per annum will accrue on overdue payments until payment is made.

Phone: Office of the Assessor: (508) 460-3779  
 Office of the Collector: (508) 460-3737

Office Hours: Monday, 8:30AM - 7:00PM  
 Tues. - Fri., 8:30AM - 5:00PM  
 July & August: Monday-Friday, 8:30AM-5:00PM

ABATEMENT APPLICATIONS DUE BY 02/01/2019

Tax Rate per \$1000	
\$ 24.95	

YOUR ACTUAL TAX FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 ON THE PERSONAL PROPERTY DESCRIBED BELOW IS AS FOLLOWS:

PROPERTY DESCRIPTION	
LOCATION: 0 VARIOUS	
PARCEL NUMBER	1391-90
CUSTOMER NUMBER:	233015
BILL NUMBER	238
CLASS: 501	Total Value \$288,790
BOOK / PAGE:	
Personal Property Tax FY 2019 \$7,205.31	

**TAXPAYER COPY**

**TAXPAYER COPY #1**  
 DUE & PAYABLE FEBRUARY 1, 2019  
 \$3,602.66

**TAXPAYER COPY #2**  
 DUE & PAYABLE MAY 1, 2019  
 \$3,602.65

**PAYMENT COUPON #2**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	EARTH.LINK BUSINESS LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 4/1/2019
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1391-90
LOCATION: 0 VARIOUS		Bill Number: 238
CLASS: 501	CUSTOMER NUMBER: 233015	Fourth Quarter Tax due \$3,602.65
BOOK / PAGE:		Fourth Quarter Abatement
		<b>PAYMENT COUPON #2</b> DUE & PAYABLE MAY 1, 2019 → \$3,602.65
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

072925720198000002386000036026530501191

**PAYMENT COUPON #1**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	EARTH.LINK BUSINESS LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 12/31/2018
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1391-90
LOCATION: 0 VARIOUS		Bill Number: 238
CLASS: 501	CUSTOMER NUMBER: 233015	Preliminary Tax \$0.00
BOOK / PAGE:		Payments Made \$0.00
		Tax Balance \$0.00
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		Interest on Balance \$0.00
		Third Quarter now due \$3,602.66
		Third Quarter Abatement
		<b>PAYMENT COUPON #1</b> DUE & PAYABLE FEBRUARY 1, 2019 → \$3,602.66
		CITY SCHOLARSHIP DONATION — AMOUNT \$1 <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> OTHER _____ → \$
		TOTAL PAYMENT → \$

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**FISCAL YEAR 2019 TAX:** This tax bill shows the amount of personal property taxes you owe for fiscal year 2019 (July 1, 2018 - June 30, 2019). The tax shown in this bill is based on assessments as of January 1, 2018.

**PAYMENT DUE DATES/INTEREST CHARGES:** Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2018. The first payment was due on August 1, 2018, or 30 days after the bills were mailed, whichever was later, and the second payment was due on November 1, 2018. However, if preliminary bills were mailed after August 1, 2018, your preliminary tax was due as a single installment on November 1, 2018, or 30 days after the bills were mailed, whichever was later. Your preliminary tax is shown on this bill as a credit against your tax. If tax bills were mailed on or before December 31, 2018, the balance is payable in two equal installments. Your first payment is due on February 1, 2019. Your second payment is due on May 1, 2019. However, if tax bills were mailed after December 31, 2018, the balance is due as a single installment on May 1, 2019, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2018, interest will be computed on overdue first payments from February 1, 2019 and on overdue second payments from May 1, 2019 to the date payment is made. If tax bills were mailed after December 31, 2018, interest will be computed on overdue final payments from May 1, 2019, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**ABATEMENT APPLICATIONS:** You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value or is not assessed fairly in comparison with other properties. If tax bills were mailed on or before December 31, 2018, the filing deadline for an abatement application is February 1, 2019. However, if tax bills were mailed after December 31, 2018, the deadline is May 1, 2019, or 30 days after the date the bills were mailed, whichever is later. Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your application is not timely filed, the assessors cannot by law grant an abatement.

**INQUIRIES:** If you have questions on your valuation or assessment or on abatements, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office

For questions about how your actual tax was determined, please call (508) 460-3779 or write :

City of Marlborough  
Board of Assessors  
140 Main Street  
Marlborough, MA 01752

Hours for Walk-in service.  
Tuesday - Friday, 8:30am - 5:00pm  
Monday, 8:30am - 7:00pm  
Mon.-Fri., 8:30am - 5:00pm, July-August

**Payments**

Please return bottom portion of this bill and make checks payable to "City of Marlborough" and mail to:

City of Marlborough  
P.O. Box 735  
Reading, MA 01867-0405

For payment related questions please call (508) 460-3737 or write to address above.

1014595 37

CITY OF MARLBOROUGH  
 TAX COLLECTOR'S OFFICE 1ST FLOOR  
 140 MAIN STREET  
 MARLBOROUGH, MA 01752-3898  
 000004 0000624



The Commonwealth of Massachusetts  
**CITY OF MARLBOROUGH**  
 FY 2019 ACTUAL  
 PERSONAL PROPERTY TAX BILL

**RECEIVED**

ONLINE PAYMENTS CAN BE MADE AT  
[www.marlborough-ma.gov](http://www.marlborough-ma.gov) - click on "Pay Bills Online"

MIXED AADC 021  
 DELTACOMM LLC  
 C/O DUFF & PHELPS PO BOX 2629  
 ADDISON, TX 75001-2629  
 Duff & Phelps Addison, TX

DEC 31 2018

Interest at a rate of 14% per annum will accrue on overdue payments until payment is made.

Phone: Office of the Assessor: (508) 460-3779  
 Office of the Collector: (508) 460-3737

Office Hours: Monday, 8:30AM - 7:00PM  
 Tues. - Fri., 8:30AM - 5:00PM  
 July & August: Monday-Friday, 8:30AM-5:00PM

ABATEMENT APPLICATIONS DUE BY 02/01/2019

Tax Rate per \$1000
\$ 24.95

**TAXPAYER COPY**

YOUR ACTUAL TAX FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 ON THE PERSONAL PROPERTY DESCRIBED BELOW IS AS FOLLOWS:

PROPERTY DESCRIPTION	
LOCATION: 0 VARIOUS	
PARCEL NUMBER	1392-00
BILL NUMBER	224
CLASS: 501	
BOOK / PAGE:	
CUSTOMER NUMBER:	233016
Total Value	\$17,260
Personal Property Tax FY 2019	\$430.64

**TAXPAYER COPY #1**  
 DUE & PAYABLE FEBRUARY 1, 2019  
 \$215.32

**TAXPAYER COPY #2**  
 DUE & PAYABLE MAY 1, 2019  
 \$215.32

**PAYMENT COUPON #2**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	DELTACOMM LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 4/1/2019
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1392-00
LOCATION: 0 VARIOUS		Bill Number: 224
CLASS: 501	CUSTOMER NUMBER: 233016	Fourth Quarter Tax due \$215.32
BOOK / PAGE:		Fourth Quarter Abatement
		<b>PAYMENT COUPON #2</b> DUE & PAYABLE MAY 1, 2019 → \$215.32
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		CITY SCHOLARSHIP DONATION — AMOUNT → \$
		TOTAL PAYMENT → \$

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**PAYMENT COUPON #1**  
 PERSONAL PROPERTY TAX

Collector of Taxes Eileen Bristol	DELTACOMM LLC C/O DUFF & PHELPS PO BOX 2629 ADDISON, TX 75001-2629	ISSUE DATE: 12/31/2018
Your Actual Personal Property Tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019 on the PERSONAL PROPERTY described below is as follows:		Parcel: 1392-00
LOCATION: 0 VARIOUS		Bill Number: 224
CLASS: 501	CUSTOMER NUMBER: 233016	Preliminary Tax \$0.00
BOOK / PAGE:		Payments Made \$0.00
		Tax Balance \$0.00
MAIL PAYMENTS TO: City of Marlborough P.O. Box 735 Reading, MA 01867-0405		Interest on Balance \$0.00
		Third Quarter now due \$215.32
		Third Quarter Abatement
		<b>PAYMENT COUPON #1</b> DUE & PAYABLE FEBRUARY 1, 2019 → \$215.32
		CITY SCHOLARSHIP DONATION — AMOUNT → \$
		TOTAL PAYMENT → \$

072925720198000002246000002153270201194

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