

## Recent Changes in Tax Title Foreclosure Procedures

### December 12, 2024

The recent amendments to General Laws Chapter 60, which went into effect on November 1, 2024, imposed new requirements on municipalities in the tax title foreclosure process and made significant changes to the process to dispose or retain property following foreclosure, as well as the treatment of excess equity. Our prior guidance on these changes and their implications can be found [here](#). While prior versions of the Fiscal Year 2024 Closeout Supplemental Budget included provisions to extend the November 1, 2024 effective date to July 1, 2025, the version signed by the Governor on December 5, 2024 did not include this extension. As a result, the amendments to the municipal tax title foreclosure process became effective on November 1, 2024 as contemplated in the original legislation.

In addition to our guidance on these changes, the Division of Local Services has also issued a bulletin, [BUL-2024-6](#), as well as a three-part Ask DLS article, [Part 1](#), [Part 2](#), and [Part 3](#), outlining the new legislation and implications for municipalities.

If you have any questions regarding the amendments to Chapter 60, pending tax title foreclosure sales or other tax title issues, please contact Attorney Lauren F. Goldberg ([lgoldberg@k-plaw.com](mailto:lgoldberg@k-plaw.com)) or Attorney Thomas W. McEnaney ([tmcenaney@k-plaw.com](mailto:tmcenaney@k-plaw.com)), Chair of our Tax Title Practice Group.

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