

RECEIVED

Date: Jan 6, 2021  
BRISTOL SUPERIOR COURT

COMMONWEALTH OF MASSACHUSETTS

Bristol, ss.

Superior Court Department

Civil Action No. 2173CV00004B

MARK MUCCIACCIO, and NEIL  
MUCCIACCIO,

Plaintiffs,

v.

TOWN OF EASTON, and  
TALLAGE LINCOLN, LLC,

Defendants.

**COMPLAINT**

**I. INTRODUCTION**

1. This action seeks to vindicate the constitutional and common law rights of Mark and Neil Mucciaccio, residents of Easton, Bristol County, Massachusetts. Specifically, this action seeks to protect their federal and state rights against an uncompensated taking of their private property, an excessive fine, and violations of their due process rights. This lawsuit alleges that the Town of Easton (the "Town") and Tallage Lincoln, LLC ("Tallage"), acting pursuant to Mass. Gen. Laws Chapter 60, violated constitutional protections when they took and foreclosed upon the Mucciaccios' land and home at 116 Central Street, South Easton, Massachusetts (referred to throughout this Complaint as the "Property" or the "home."). To collect a tax debt of \$17,766.13, the Town took the Mucciaccios' Property worth \$276,500 and,

acting under the color of state law, Tallage foreclosed upon it obtaining all of the Mucciaccios equity in the Property.

## **II. PARTIES**

2. Plaintiff Neil Mucciaccio is an individual residing at the Property. Along with his brother Mark Mucciaccio, he held joint title to the home. Before the pandemic, he worked in ice-rink maintenance. He has been injured by the Town and Tallage's unconstitutional and inequitable seizure of title to his property and taking of his equity.

3. Plaintiff Mark Mucciaccio is currently without regular employment due to the COVID-19 pandemic. Before the pandemic, he worked as a truck driver. Along with his brother Neil Mucciaccio, he held joint title to the Home. He has been injured by the Town and Tallage's unconstitutional and inequitable seizure of title to his property and taking of his equity.

4. Defendant Town of Easton is a municipal corporation in Bristol County, Commonwealth of Massachusetts with a principal place of business at 136 Elm Street, Easton, Massachusetts. The Town, through its Treasurer, is responsible for the collection of real property taxes within the Town and for taking property if the taxes remain unpaid. Following tax takings, the Town regularly sells its tax liens to private entities such as Defendant Tallage Lincoln, LLC.

5. Defendant Tallage Lincoln, LLC is a Massachusetts Limited Liability Company with a principal place of business at 165 Tremont Street, Suite 305, Boston, Massachusetts. Tallage is in the business of acquiring tax titles from municipalities



within the Commonwealth of Massachusetts and regularly forecloses on tax titles under Mass. Gen. Laws Chapter 60; thereby, terminating property owners' rights to redeem the property.

6. Because the Massachusetts tax foreclosure statute authorizes tax lienholders to take absolute title to tax-foreclosed properties, regardless of the value of that property, Tallage has a financial incentive to foreclose and sell valuable properties, like the Property in this case, rather than help owners avoid foreclosure.

### **III. JURISDICTION AND VENUE**

7. Jurisdiction by this Court over Plaintiffs' claims for legal and equitable relief is proper pursuant to Mass. Gen. Laws c. 212 §§ 3–4.

8. Venue in this Court is proper pursuant to Mass. Gen. Laws c. 214 § 5; Mass. Gen. Laws c. 223 § 1.

### **IV. FACTUAL ALLEGATIONS**

9. Neil and Mark Mucciaccio and their families live together at the Property. In the home, the Mucciaccios care for Mark's mentally ill stepdaughter, 4-year-old grandson, and 9-year-old granddaughter who has type-1 diabetes and requires regular medical treatment.

10. Neil has chronic heart problems that culminated in a massive heart attack and multi-day coma in July 2020. He is also diabetic and requires regular, costly medical treatment.

11. For over 55 years, the Property has been the Mucciaccios' family home.

12. On October 6, 2006, Mark and Neil Mucciaccio's father transferred ownership to them through a quitclaim deed recorded in the Bristol County (N.D.) Registry of Deeds.

13. Mark and Neil Mucciaccio paid all real property taxes assessed on the Property for years between 2006 and 2016.

14. Dealing with family medical and financial problems, the Mucciaccios began struggling to keep up with their property taxes in 2013 – making only a partial payment that year.

15. Mark and Neil Mucciaccio redeemed 2013 taxes in 2014 by paying \$2,100 to the Town.

16. The Mucciaccios' struggles continued, and they fell behind again in 2014. They redeemed the 2014 taxes by paying \$3,994 on June 5, 2017 – the same day the Town assigned its 2016 tax title to Tallage.

17. The Mucciaccios paid their 2015 taxes on time.

18. In 2016, the Mucciaccios failed to pay \$3,982.64 in property taxes in fiscal year 2016. On November 4, 2016, the Town of Easton executed an instrument of tax taking pursuant to Mass. Gen. Laws c. 60, §§ 53–54, see Exhibit A attached hereto and made a part hereto.

19. On June 5, 2017, the Town assigned its tax title to the Property to Tallage for \$4,355.49, see Exhibit B attached hereto and made a part hereto. This amount included the principal tax debt of \$3,982.64 plus \$372.85 of accrued interest from the date of the sale.



20. By selling the lien, the Town transferred to Tallage the authority under Massachusetts tax statute to collect 16% interest on the tax debt and to foreclose on the Property and confiscate all equity in the Property if the Mucciaccios failed to pay their debt prior to the foreclosure of the right of redemption. See Mass. Gen. Laws, c. 60 § 62.

21. On July 18, 2017, Tallage filed a complaint in the Land Court against the Mucciaccios to foreclose its tax lien acquired through the Town's instrument of tax taking, which Tallage held by assignment from the Town. Tallage mailed a notice of the complaint to the Property.

22. The notice mailed to the Mucciaccios was vague and did not explain the consequences of failing to stop the foreclosure. The notice indicated only that Tallage filed a complaint against the Mucciaccios to "... foreclose a tax lien acquired under a certain Instrument of Taking ... ." The notice, written in legal jargon and referencing complicated foreclosure provisions, failed to alert the Mucciaccios of their peril. A copy of the notice is attached hereto as Exhibit C.

23. Neil Mucciaccio does not remember receiving a warning about losing his home or his equity. Neil has an eighth-grade education, and he was required to take special education classes due to a learning disability that persists to this day.

24. Mark Mucciaccio has primary responsibility for managing the Property and paying the bills. He is the only owner equipped to respond to legal notices including notices of foreclosure proceedings.

25. Mark Mucciaccio did not see or sign the notice and had no knowledge of the foreclosure proceeding until November 11, 2020, when a representative from Tallage arrived to change the locks on the Property.

26. On July 22, 2019, the Land Court entered a default judgment, foreclosing the Mucciaccios' right to redeem the Property and granting absolute title to Tallage, see Exhibit D attached hereto and incorporated herein by reference.

27. Tallage paid subsequent property taxes for the Property in the 2017, 2018, and 2019 fiscal years.

28. The Property was tax assessed at \$276,500 for 2020.

29. The foreclosure and transfer of absolute title to Tallage divested the Mucciaccios of roughly \$250,000 of equity—the Property's value in excess of the encumbering tax debts.

30. The equity taken from the Mucciaccios exceeded the tax debt by nearly 15 times.

31. Tallage has offered to sell the Property back to the Mucciaccios for \$138,000.

32. Had the Mucciaccios known that their entire property was at risk of being taken, including all the equity value they have built up in the Property, they would have sought a loan, payment plan, or other arrangement to satisfy their tax debt to the Town as they had done in the past.

**DECLARATORY RELIEF ALLEGATIONS  
(M.G.L. c. 231A § 1)**



33. Under the Fifth Amendment to the United States Constitution, and under Part 1, Article 10 of the Massachusetts Declaration of Rights, Plaintiffs have a right to be free from uncompensated takings of private property.

34. Under the Eighth Amendment to the United States Constitution, and under Part 1, Article 26, of the Massachusetts Declaration of Rights, Plaintiffs have a right to be free from the imposition of excessive fines.

35. Under the Fifth Amendment to the United States Constitution, Plaintiffs have a right to adequate notice before being deprived of their property.

36. Under Part 1, Article 10 of the Massachusetts Declaration of Rights, Plaintiffs have a right to be free from unequal taxation.

37. Defendants are enforcing statutes that violate the Fifth Amendment, 42 U.S.C. § 1983, and Part 1, Article 10 of the Massachusetts Declaration of Rights, by taking property without just compensation.

38. Defendants are charged with enforcing statutes that violate the Eighth Amendment, 42 U.S.C. § 1983, and Part 1, Article 26, of the Massachusetts Declaration of Rights by imposing excessive fines.

39. Defendants are charged with enforcing statutes that violates Part 1, Article 10 of the Massachusetts Constitution, by imposing a disproportionate tax debt on Plaintiffs.

40. There is an actual and justiciable controversy in this case as to whether the Massachusetts foreclosure statute violates the Fifth and Eighth Amendments, as well as Part 1, Article 10, and Article 26 of the Massachusetts Constitution.

41. A declaratory judgment is necessary to adjudicate whether the foreclosure statute violates these federal and state guarantees and will clarify the legal relations between Plaintiffs and Defendants with respect to enforcement of the tax title foreclosure statute.

42. A declaratory judgment as to the constitutionality of the foreclosure statute will give the parties relief from the uncertainty and insecurity giving rise to this controversy.

## **LEGAL CLAIMS**

### **COUNT I VIOLATION OF FIFTH AMENDMENT TAKINGS CLAUSE AND 42 U.S.C. § 1983**

43. Paragraphs 1-42 are incorporated herein.

44. Under the Fifth Amendment to the United States Constitution, the government may not engage in or authorize a physical invasion of private land without providing just compensation. This self-executing prohibition is incorporated against the states through the Fourteenth Amendment and further made enforceable by 42 U.S.C. § 1983, which forbids persons acting under the color of state law from depriving individuals of their federally protected rights.

45. As permitted by the tax foreclosure statute, the Town used its discretion to sell the tax title to the Mucciaccios' Property, granting private, investor Tallage the right to foreclose on the Property and keep the Property's value in excess of the outstanding tax debts.



46. The Takings Clause protects intangible property, including home and land equity. The surplus value of the Mucciaccios' property in excess of the tax debt—their equity—constitutes a protected property interest.

47. By taking the Mucciaccios' full title to their property and which is worth more than their tax debt, the Town and Tallage, operating under the color of state law, effected a taking.

48. Neither Tallage nor the Town compensated the Mucciaccios for their equity.

49. The Mucciaccios' Property was worth approximately \$250,000 more than the total amount of their debt to Tallage, including all interest, penalties, and fees.

50. The Mucciaccios' equity was created through private ownership, and neither the government nor its agents have a legitimate entitlement or claim to taking more than what they are owed.

51. When the Defendants took and foreclosed the Property, confiscating nearly \$250,000 in excess of the tax debt, it invaded and unconstitutionally took a protected property interest.

**COUNT II**  
**VIOLATION OF THE TAKINGS CLAUSE OF PART 1, ARTICLE 10**  
**OF THE MASSACHUSETTS DECLARATION OF RIGHTS**  
**(M.G.L. c. 79 § 14)**

52. Paragraphs 1-42 are incorporated herein.

53. Under Part 1, Article 10 of the Massachusetts Constitution, the government may not take private property for public use without just compensation being paid or secured in a manner prescribed by law.

54. This state constitutional provision protects intangible property, including equity in homes and land.

55. The Mucciaccios owned equity in the Property that exceeded the value of their tax debt.

56. By taking absolute title to the Property and retaining nearly \$250,000 in equity value, over and above the amount of unpaid taxes and administrative expenses, costs, and interest owed by the Mucciaccios, Defendants violated the Massachusetts Constitution's Takings Clause.

57. The Town precipitated the taking by asserting and transferring the right to take absolute ownership of the Property to Tallage.

58. Tallage, under color of state law and the authority from the Town, took the Property and the full value of the Property including the excess equity.

59. Plaintiffs are entitled to an award of damages and petition this Court accordingly under both the Massachusetts Declaration of Rights and Chapter 79 § 14 of Massachusetts General Laws.

**COUNT III  
VIOLATION OF THE DUE PROCESS CLAUSE  
AND 42 U.S.C. § 1983**

60. Paragraphs 1-42 are incorporated here.



61. Under the Fourteenth Amendment's Due Process clause of the United States Constitution, the Mucciaccios were entitled to adequate and reasonable notice before having their home taken through a tax title foreclosure.

62. The notice provided to the Mucciaccios was vague and did not explain the consequences of failing to stop the foreclosure. The notice indicated only that Tallage filed a complaint against the Mucciaccios to "... foreclose a tax lien acquired under a certain Instrument of Taking . . . ." The notice, written in legal jargon and referencing complicated foreclosure provisions, failed to alert the Mucciaccios of their peril of losing title to their home.

63. The Mucciaccios reasonably believed that the foreclosure would preserve their equity in the home much like other Massachusetts foreclosures outside of the tax foreclosure context.

64. The Town continued to mail regular quarterly tax bills that did not indicate that the Mucciaccios were in danger of losing their property.

65. The notice provided was not reasonable under the circumstances and not that which one desirous of actually informing the owners would use.

66. Tallage invested approximately \$17,766.13 and was guaranteed an annual return of 16% interest if the Mucciaccios paid their debt before it was foreclosed. The Mucciaccios' land is valued at approximately \$276,500. When the Mucciaccios failed to pay, Tallage stood to gain absolute title to the home netting a windfall of nearly \$250,000. Tallage, standing to gain significant profit if notice failed, had no incentive to adequate and reasonable notice.

67. Tallage's direct pecuniary interest in foreclosure of the Property should have resulted in more effective notice. Because it had an interest in the Mucciaccios not receiving effective notice, due process requires scrutiny of the notice to ensure it was effective at avoiding unnecessary deprivation of the Mucciaccios' property.

68. If the title to someone's home is at risk, the Town and its agents acting under color of state law must ensure more meaningful notice than what was provided here.

69. Plaintiffs seek injunctive relief preventing Defendants from dispossessing Plaintiffs of their Property through the enforcement of the unconstitutionally obtained tax deed.

**COUNT IV  
VIOLATION OF EXCESSIVE FINES CLAUSE UNDER  
EIGHTH AMENDMENT; 42 U.S.C § 1983**

70. Paragraphs 1-42 are incorporated herein.

71. The Eighth Amendment to the United States Constitution prohibits punitive fines or forfeitures grossly disproportionate to the offense they are designed to punish.

72. The Mucciaccios failed to pay their 2016 taxes in the amount of \$3,982.64. Enabled by the Town of Easton and the state foreclosure statute, Tallage divested the Mucciaccios of nearly \$250,000 of equity – a distinct property interest. The divestiture of the excess equity was in no way related to any harm caused by the Mucciaccios' tax delinquency.



73. The tax statute already allows the Town and Tallage to collect costs and interest. By taking and keeping nearly \$250,000 more than the taxes, interest, and fees, Tallage and the Town, under color of state law, excessively punished the Mucciaccios.

74. Taking nearly \$250,000 in equity from the Mucciaccios as punishment for a relatively small tax debt was grossly disproportionate to the severity of harm caused by the tax delinquency.

75. The Mucciaccios are not significantly culpable for their failure to pay their 2016 property taxes.

76. The Mucciaccios diligently paid off tax debts prior to 2016, entering into payment plans when financial problems prevented bulk payments.

77. The Mucciaccios are low-income earners who are now out of work due to the COVID-19 pandemic.

78. Neither of the Mucciaccios received a college education, and Neil did not attend high school.

79. The Town and Tallage could have lawfully collected the debt through a more reasonable and proportionate means, including a personal judgment and subsequent execution of judgment against the Mucciaccios. Or through a payment plan that included the generous statutory interest rates enumerated by the foreclosure statute. The Mucciaccios had made a similar arrangement in 2013.

**COUNT V:  
VIOLATION OF THE EXCESSIVE FINES CLAUSE UNDER PART 1,  
ARTICLE 26, OF THE MASSACHUSETTS CONSTITUTION**

80. Paragraphs 1-42 and 70-79 are incorporated herein.

81. Part 1, Article 26, of the Massachusetts Declaration of Rights, protects against excessive fines and cruel or unusual punishment.

82. Defendants violated that protection when they took and foreclosed the Property, retaining nearly \$250,000 in excess equity.

83. The excess equity retained by Tallage has no relation to any injury suffered by the defendants due to the Mucciaccios' tax delinquency.

84. The seizure of excess equity, nearly 15 times the tax debt amount, was disproportionate to any harm caused by non-payment of the taxes due.

85. Seizing the Mucciaccios' equity was an excessive fine in violation of the Massachusetts Constitution.

**COUNT VI  
VIOLATION OF EQUAL TAXATION GUARANTEE UNDER PART 1,  
ARTICLE 10 OF THE MASSACHUSETTS DECLARATION OF RIGHTS**

86. Paragraphs 1-42 are incorporated herein.

87. Part 1, Article X of the Massachusetts Declaration of Rights prohibits taxation inequality—the imposition of a disproportionate tax burden relatively greater than that imposed on another taxpayer.

88. In the alternative, if the Town's actions were not a taking or an excessive fine, then forcing the Mucciaccios to surrender all the value of their real estate imposed upon them an enhanced tax burden relative to non-delinquent taxpayers who pay a much smaller fraction of their property's value.



89. Unlike non-delinquent payers, the Mucciaccios were required to pay a tax many times higher than all others in the municipality. The equity taken was worth nearly 15 times the amount of the tax debt.

### **REQUEST FOR RELIEF**

WHEREFORE, Plaintiffs respectfully request relief as follows:

a. An entry of judgment declaring that the Massachusetts tax foreclosure statute, as applied to the Mucciaccios, violates the Fifth Amendment, 42 U.S.C. § 1983, and Part 1, Article 10 of the Massachusetts Constitution by allowing Defendants to keep the surplus equity resulting from the foreclosure of the Property (approximately \$250,000) from the sale of the Property;

b. An entry of judgment declaring that the Massachusetts tax foreclosure statute, as applied to the Mucciaccios violates the Eighth Amendment, 42 U.S.C. § 1983, and Part 1, Article 26 of the Massachusetts Constitution by allowing Defendants to keep the surplus equity from the foreclosure of the Property far in excess of the debt owed by the property owner, resulting in an unconstitutionally excessive fine;

c. An entry of judgment declaring that the Defendants violated the Fifth Amendment, 42 U.S.C. § 1983 by failing to provide adequate notice to the Mucciaccios before foreclosing the Property and divesting them of nearly \$250,000 of equity;

d. An entry of judgment declaring that the Defendants violated Part 1, Article 10 of the Massachusetts Constitution by imposing a disproportionate tax on the Mucciaccios relative to other taxpayers;

- e. An award of damages, including all applicable interest, in an amount to be determined at trial;
- f. An award of just compensation, as applicable, in an amount to be determined at Trial pursuant to Mass. Gen. Laws ch. 79 § 14;
- g. An award of restitution in an amount to be determined at trial;
- h. An award of attorneys' fees, costs, and expenses in this action pursuant to 42 U.S.C. 1988; and
- i. All further legal and equitable relief as the Court may deem just and proper including a return of the Property to the Mucciaccios.

#### **JURY DEMAND**

For all triable issues, Plaintiffs demand a jury trial

DATED: January 5, 2021

Respectfully submitted:



Marc R. Deshaies, Esquire  
Law Office of Marc R. Deshaies, P.C.  
115 Orchard Street  
New Bedford, MA 02740  
Tel: (508) 993-2300  
marc@marcdeshaieslaw.com  
BBO # 550198

JOSHUA POLK\*  
CA Bar No. 329205  
CHRISTINA MARTIN\*  
FL Bar No. 0100760  
Pacific Legal Foundation  
930 G Street



Sacramento CA 95814  
Tel: (916) 419-7111  
Fax: (916) 419-7747  
[JPolk@pacificlegal.org](mailto:JPolk@pacificlegal.org)  
[CMartin@pacificlegal.org](mailto:CMartin@pacificlegal.org)

*\*Pro hac vice* applications to be filed

*Attorneys for Plaintiffs*

Return to: **RETURN TO**

Town of Easton  
136 Elm Street  
Easton, MA 02356



2016 00051631

Bk: 23437 Pg: 334 Page: 1 of 1  
Doc: INSTK 12/02/2016 09:19 AM  
ATTEST: Barry J. Amaral, Register  
Bristol County North Registry of Deeds

# THE COMMONWEALTH OF MASSACHUSETTS

Town of Easton

Office of the Treasurer/Collector

## INSTRUMENT OF TAKING

I, Eric A. Kinsherb, Collector of Taxes for the Town of Easton pursuant and subject to the provisions of General Laws, Chapter 60, Sections 53 and 54, hereby take for said town the following described land:

### DESCRIPTION OF PROPERTY

(This description must be sufficiently accurate to identify the premises and must agree with the instrument of taking.)

#### Property Location: 116 CENTRAL STREET

Description of Parcel: A parcel of land with any building thereon, containing about 0.31 acreage being described as Map/Parcel ID: 36U 64 in the office of the Assessors of the Town of Easton identified in Book 16341 on Page 156 at the County Registry of Deeds

This land is taken because taxes, as defined in Chapter 60, Section 43, assessed on the property to MUCCIACCIO NEIL R & MARK E

for the fiscal year 2016 were not paid within 14 days after a demand for payment was made on 06/06/2016. After notice of intention to take the land was given as required by law, they remain unpaid along with interest and incidental expenses and costs to the date of taking as follows:

Subsequent Owner

Book:

Page:

#### Real Estate Bill Number: 6037

2016 Taxes	3,408.31
Additional Charges	148.51
Interest as of November 4, 2016	425.82
<b>Total Amount Due</b>	<b>3,982.64</b>

WITNESS my hand and seal this November 4, 2016

  
(Treasurer/Collector)

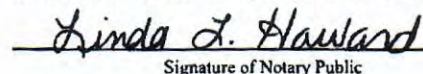
# THE COMMONWEALTH OF MASSACHUSETTS

COUNTY ss.

November 4, 2016

On this 4th day of November, 2016, before me, the undersigned notary public, personally appeared Eric Kinsherb, proved to me through satisfactory evidence of identification to be the person whose name is signed on the proceeding or attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose, as Collector of Taxes for the Town of Easton.



  
Signature of Notary Public

Linda L. Howard  
Printed/Typed Name of Notary Public

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

End of Document



This instrument must be filed for record or registration within 60 days from its date-

State Tax Form 431  
Revised 5/2004

G.L.Ch 60 §52

COMMONWEALTH OF MASSACHUSETTS

Town of Easton

Office of the Treasurer

INSTRUMENT OF ASSIGNMENT

I, Linda Hawkes, Treasurer of the Town of Easton, hereby assign to Tallage Lincoln, LLC the tax title securing the taxes and charges on the parcel described below, which tax title was created by an Instrument of Taking dated 11/04/2016 and filed for record/registration with the Bristol County Registry of Deeds in Book 23437, Page 334.

The assignment is for the amount of the winning bid at an auction held on May 23, 2017, plus interest accruing since the date of the auction. The total is \$4,355.49, consisting of the principal amount of \$3,982.64, accrued interest and fees to the date of the auction of \$372.85, accrued interest since the date of the auction of \$0.00, and premiums of \$0.00, the receipt of which sums is hereby acknowledged. The principal amount and the accrued interest and fees to the date of the auction, together, represent the sum for which the property could have been redeemed on the auction date.

DESCRIPTION OF PROPERTY

ABOUT .30 ACRES OF LAND WITH ANY BUILDINGS LOCATED AT 116 CENTRAL STREET BEING DESIGNATED ON ASSESSOR'S PLAN AS PARCEL 36U 64 AND NOW OR FORMERLY OWNED BY SAID MUCCIACCIO, NEIL R. & MUCCIACCIO, MARK E, DEED REFERENCE BOOK 16341, PAGE 156.

On APRIL 12, 2017 notice of the intended assignment was sent to the owner(s) of records as follows:

NEIL R. MUCCIACCIO & MARK E. MUCCIACCIO    116 CENTRAL STREET    S. EASTON, MA 02375

Notice was also given by publication in the EASTON JOURNAL on MAY 5, 2017 and was posted at the Town Hall, Ames Public Library and North Easton Post Office in the Town of Easton.

An extension of time within which foreclosure proceedings may not be instituted was NOT GRANTED.

Executed as a sealed instrument June 5, 2017

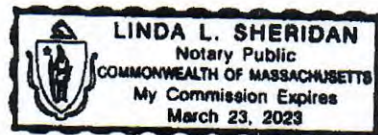
  
Linda Hawkes, Treasurer

THE COMMONWEALTH OF MASSACHUSETTS

BRISTOL, s.s.

June 5, 2017

On this 5th day of June, 2017, before me, the undersigned notary public, personally appeared Linda Hawkes, proved to me through satisfactory evidence of identification, which was personal knowledge, to be the person whose name is signed on the preceding document and acknowledged to me that she signed it voluntarily for its stated purpose as Treasurer for the Town of Easton.



Before me, 

Linda L. Sheridan, Notary Public

My Commission expires March 23, 2023

Redemption of this Tax Title can be accomplished through payment of the amount needed to redeem to the holder of this Tax Title or through the Town of Easton pursuant to M.G.L. Ch 60 §63.



2017 00022148  
Bk: 23800 Pg: 282 Page: 1 of 2  
Doc: ASGT 06/13/2017 11:21 AM  
ATTEST: Barry J. Amaral, Register  
Bristol County North Registry of Deeds



2017 00033273

Bk: 23953 Pg: 31 Page: 1 of 1  
Doc: NOTC 08/22/2017 01:48 PM  
ATTEST: Barry J. Amaral, Register  
Bristol County North Registry of Deeds

**NOTICE OF FILING**

No. 17 TL 001253, T.L.

**COMMONWEALTH OF MASSACHUSETTS**

**LAND COURT**

**DEPARTMENT OF THE TRIAL COURT**

TO ALL WHOM IT MAY CONCERN:

**Tallage Lincoln, LLC** hereby gives notice that, on the 18th day of July, 2017 it filed in the Land Court a complaint against **Neil R. Mucciaccio and Mark E. Mucciaccio** to foreclose a tax lien acquired under a certain Instrument of Taking from the Collector of Taxes for the Town of Easton, in the County of Bristol and said Commonwealth, dated November 4, 2016, and recorded with the Bristol North County Registry of Deeds in Book 23437, Page 334, and assigned to Tallage Lincoln, LLC by Instrument of Assignment dated June 5, 2017 and recorded with said Deeds in Book 23800, Page 282, said Instrument of Taking covers a certain parcel of land situated in Easton in the county of Bristol and said Commonwealth, which is described as follows:

**Property Location: 116 CENTRAL STREET**

Description of Parcel: A parcel of land with any building thereon, containing about 0.31 acreage being described as Map/Parcel ID: 36U 64 in the office of the Assessors of the Town of Easton identified in Book 16341 on Page 156 at the County Registry of Deeds

**TALLAGE LINCOLN, LLC**

By: Dan  
Daniel C. Hill, Esq.  
Attorney for Tallage Lincoln, LLC

**End of Document**



# Northern Bristol County Registry of Deeds

## Electronically Recorded Document

This is the first page of the document - Do not remove


---

### Recording Information

Document Number	: 26258
Document Type	: JUDG
Recorded Date	: July 24, 2019
Recorded Time	: 03:23:50 PM
Recorded Book and Page	: 25236 / 305
Number of Pages(including cover sheet)	: 2
Receipt Number	: 671832
Recording Fee	: \$75.00

**Northern Bristol County Registry of Deeds**  
**Barry J. Amaral, Register**  
11 Court Street  
Taunton, MA 02780  
508-822-0502  
[tauntondeeds.com](http://tauntondeeds.com)

[SEAL]

<b>JUDGMENT IN TAX LIEN CASE</b>	DOCKET NUMBER	Commonwealth of Massachusetts Land Court Department of the Trial Court	
	17 TL 001253		

CASE NAME

Tallage Lincoln, LLC, Plaintiff(s)  
v.  
Neil R. Mucciaccio, et al., Defendant(s)

Upon consideration by the Court of the following deed(s), it is ADJUDGED

Land Type	Instrument or Tax Taking Date	Book Number	Page Number	Document Number	Certificate of Title Number
Recorded	11/04/2016	23437	334		

that the rights of redemption held by the following Defendants are forever foreclosed and barred:

Neil R. Mucciaccio  
Mark E. Mucciaccio

This Judgment must be recorded and/or registered by the Plaintiff in the appropriate Registry of Deeds pursuant to G. L. c. 60, § 75.

By the Court: Deborah J. Patterson

Attest:

A TRUE COPY

ATTEST:

*Deborah J. Patterson*  
RECORDER

DATE ENTERED:

07/22/2019

RECORDER: Deborah J. Patterson

*Deborah J. Patterson*

DATE ENTERED: 07/22/2019

RECORDER: Deborah J. Patterson

063JUDTL (05-2019)

www.mass.gov/courts/landcourt

Printed: 07/22/2019 3:43:31 PM

Page 1 of 1

END OF DOCUMENT



RECEIVED

Date: Jan 6, 2021  
BRISTOL SUPERIOR COURT

COMMONWEALTH OF MASSACHUSETTS

Bristol, ss.

Superior Court Department

Civil Action No. 2173CV00004B

MARK MUCCIACCIO, and NEIL  
MUCCIACCIO,

Plaintiffs,

v.

TOWN OF EASTON, and  
TALLAGE LINCOLN, LLC,

Defendants.

**MOTION FOR ADMISSION  
PRO HAC VICE**

**MOTION FOR ADMISSION *PRO HAC VICE***

Pursuant to Massachusetts Gen. Law ch. 221, § 46A, Marc Deshaies, Esq. a member in good standing of the Bar of the Commonwealth of Massachusetts, hereby moves for the admission of Joshua Polk, a member of the Bar of the State of California,<sup>1</sup> and Christina Martin, a member of the bars of the State of Florida and Oregon,<sup>2</sup> to this Court for the purpose of representing Petitioners in the above-captioned matter, and states as follows:

<sup>1</sup> Like Massachusetts, California allows *pro hac vice* admission to persons not licensed in the State of California and who are eligible to practice before the bar of any U.S. court or the highest court of any state, territory or insular possession of the United States. See Cal. R. of Ct. 9.40.

<sup>2</sup> Florida and Oregon both allow *pro hac vice* admission to persons not licensed in those states but licensed in other states. Fla. R. Jud. Admin. 2.510; Or. Uni. Trial. Ct. R. 3.170.

1. Joshua Polk is an attorney at the Pacific Legal Foundation. His business address is 930 G Street, Sacramento, CA 95814. His telephone number is (601) 600-0225.

2. Joshua Polk is a member in good standing of the Bar of the State of California. There are no disciplinary proceedings pending against him as a member of the bar in any jurisdiction. *See Affidavit of Joshua Polk*, attached hereto as Appendix A.

3. Joshua Polk is familiar with the applicable provisions of the Superior Court rules and standing orders. *See Affidavit of Joshua Polk*, attached hereto as Appendix A.

4. Joshua Polk submitted the pro hac vice form required by Rule 3:15 to the Board of Bar Overseers on 12-14-2020. *See Affidavit of Joshua Polk*, attached hereto as Appendix A.

5. Christina Martin is an attorney at the Pacific Legal Foundation. Her business address is 8645 N. Military Trail, Ste. 511, Palm Beach Gardens, FL 33410. Her telephone number is (561) 691-5000.

6. Christina Martin is a member in good standing of the bars of Oregon and Florida. There are no disciplinary proceedings pending against her as a member of the bar in any jurisdiction. *See Affidavit of Christina Martin*, attached hereto as Appendix B.

7. Christina Martin is familiar with the applicable provisions of the Superior Court rules and standing orders. *See Affidavit of Christina Martin*, attached hereto as Appendix B.



8. Christina Martin submitted the *pro hac vice* registration form required by Rule 3:15 to the Board of Bar Overseers on 12-14-2020. *See* Affidavit of Christina Martin, attached hereto as Appendix B.

9. Marc Deshaies, a member of the Bar of the Commonwealth of Massachusetts, will continue to represent Plaintiffs if this motion is granted.

WHEREFORE, the Petitioners respectfully request that Joshua Polk and Christina Martin be admitted to practice before this Court *pro hac vice* for the purpose of appearing as counsel for Plaintiffs in the above referenced proceeding in accordance with the Rules of this Court.

PLAINTIFFS NEIL AND MARK  
MUCCIACCIO

By their attorney,

Dated: 1/5/2021

Marc R Deshaies  
Marc Deshaies

## Appendix A



RECEIVED

Date: Jan 6, 2021  
BRISTOL SUPERIOR COURT

COMMONWEALTH OF MASSACHUSETTS

Bristol, ss.

Superior Court Department

Civil Action No. 2173CV00004B

MARK MUCCIACCIO, and NEIL  
MUCCIACCIO,

Plaintiffs,

v.

TOWN OF EASTON, and  
TALLAGE LINCOLN, LLC,

Defendants.

AFFIDAVIT OF JOSHUA POLK

AFFIDAVIT OF JOSHUA POLK

I, JOSHUA POLK, state as follows:

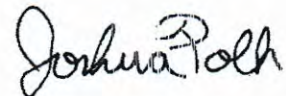
1. I am an attorney licensed to practice law in the State of California.
2. I am a resident of California.
3. I am an attorney at the Pacific Legal Foundation, located at 930 G St., Sacramento, CA 95814. The office telephone number is 916-419-7111 and my personal number is 601-600-0225.
4. My California Bar Registration number is 329205.
5. I am a member in good standing and duly licensed to practice.
6. I have never been suspended or disbarred in my jurisdiction, and there are no disciplinary actions pending against me in any federal or state court.

7. I am familiar with the Superior Court rules and standing orders.

8. If the Court allows the Motion for me to appear *pro hac vice* in this matter, I will represent Plaintiffs pro bono in this proceeding until the final determination thereof, and with reference to all matters, incidents, or proceedings, I agree that I shall be subject to the orders and to the disciplinary action and the civil jurisdiction of this Court in all respects as if I were regularly admitted.

9. Pursuant to Mass. R. Sup. Jud. Ct. 3:15, I hereby aver that Plaintiffs are indigent; therefore, there is no fee required by Rule 3:15. The registration form was submitted to the Board of Bar Overseers on 12-14-2020.

Signed under the penalties of perjury on this 5th day of January 2021.



---

Joshua Polk



## **Appendix B**

RECEIVED

Date Jan 6, 2021  
BRISTOL SUPERIOR COURT

COMMONWEALTH OF MASSACHUSETTS

Bristol, ss.

Superior Court Department

Civil Action No. 2173CV00004B

MARK MUCCIACCIO, and NEIL  
MUCCIACCIO,

Plaintiffs,

v.

TOWN OF EASTON, and  
TALLAGE LINCOLN, LLC,

Defendants.

**AFFIDAVIT OF CHRISTINA  
MARTIN**

**AFFIDAVIT OF CHRISTINA MARTIN**

I, CHRISTINA MARTIN, state as follows:

1. I am an attorney licensed to practice law in the states of Oregon and Florida.
2. I am a resident of Oregon.
3. I am an attorney at the Pacific Legal Foundation and receive mail from PLF's Florida office at 8645 N. Military Trail, Ste. 511, Palm Beach Gardens, FL 33410. The office telephone number is (561) 691-5000 and my direct line is (916) 309-6934.
4. I am an active member with the Florida Bar in good standing, licensed to practice in the courts of Florida. My Florida Bar number is 0100760



and have been admitted since 2012. I am a member in good standing and duly licensed to practice.

5. I am an active member of the Oregon State Bar in good standing, licensed to practice in the courts of the State of Oregon. My Oregon bar number is 084117 and I have been admitted since 2008.

6. I have been admitted to practice before the following federal courts: Supreme Court of the United States (Feb. 29, 2016), United States Courts of Appeals for the Second Circuit (2020), United States Courts of Appeals for the Sixth Circuit (2016), United States Courts of Appeals for the Ninth Circuit (2019), United States Courts of Appeals for the Tenth Circuit (2017), United States Courts of Appeals for the Eleventh Circuit (2017), United States Courts of Appeals for the District of Columbia (2015), United States Courts of Appeals for the Federal Circuit (2015), United States District Court for the District of Oregon (2019), United States District Court for the Northern District of Florida (2016), United States District Court for Middle District of Florida (2014), and United States District Court for Southern District of Florida (2014), and the United States District Court for Western District of Michigan (2018).

7. I have never been suspended or disbarred in my jurisdiction, and there are no disciplinary actions pending against me in any federal or state court.

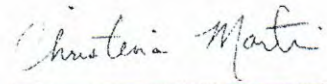
8. I am familiar with the Superior Court rules and standing orders.

9. If the Court allows the Motion for me to appear *pro hac vice* in this matter, I will represent Plaintiffs pro bono in this proceeding until the final determination thereof, and with reference to all matters, incidents, or proceedings, I agree that I shall be subject to the orders and to the disciplinary

action and the civil jurisdiction of this Court in all respects as if I were regularly admitted.

10. Pursuant to Mass. R. Sup. Jud. Ct. 3:15, I hereby aver that Plaintiffs are indigent; therefore, there is no fee required by Rule 3:15. The registration form was submitted to the Board of Bar Overseers on 12-14-2020.

Signed under the penalties of perjury on this 5th day of January 2021.

A handwritten signature in cursive script, reading "Christina Martin", written in dark ink. The signature is positioned above a horizontal line.


Christina M. Martin



#2

CIVIL ACTION COVER SHEET		DOCKET NUMBER	Trial Court of Massachusetts The Superior Court	
<b>PLAINTIFF(S):</b> Mark Mucciaccio and Neil Mucciaccio <b>ADDRESS:</b> 116 Central Street South Easton, Massachusetts		2173CV00004B BRISTOL, SS SUPERIOR COURT FILED	<b>COUNTY</b> Bristol Defendant(s): Tallage Lincoln, LLC and Town of Easton	
<b>ATTORNEY:</b> Marc R. Deshaies, Esq. <b>ADDRESS:</b> 115 Orchard Street New Bedford, MA 02740		JAN - 6 2021 MARC J SANTOS, ESQ. CLERK/MAGISTRATE		
<b>BBO:</b> 550198				
<b>CODE NO.</b>	<b>TYPE OF ACTION AND TRACK DESIGNATION (see reverse side)</b>			
D13	Declaratory Judgment	TRACK A	HAS A JURY CLAIM BEEN MADE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
<b>*If "Other" please describe:</b>				
<b>Is there a claim under G.L. c. 93A?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		<b>Is this a class action under Mass. R. Civ. P. 23?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
<b>STATEMENT OF DAMAGES PURSUANT TO G.L. c. 212, § 3A</b>				
The following is a full, itemized and detailed statement of the facts on which the undersigned plaintiff or plaintiff's counsel relies to determine money damages. For this form, disregard double or treble damage claims; indicate single damages only.				
<b>TORT CLAIMS</b> (attach additional sheets as necessary)				
<b>A. Documented medical expenses to date:</b>				
1. Total hospital expenses .....				\$
2. Total doctor expenses .....				\$
3. Total chiropractic expenses .....				\$
4. Total physical therapy expenses .....				\$
5. Total other expenses (describe below) .....				\$
<b>Subtotal (A):</b>				\$
<b>B. Documented lost wages and compensation to date .....</b>				
<b>C. Documented property damages to date .....</b>				
<b>D. Reasonably anticipated future medical and hospital expenses .....</b>				
<b>E. Reasonably anticipated lost wages .....</b>				
<b>F. Other documented items of damages (describe below) .....</b>				
<b>G. Briefly describe plaintiff's injury, including the nature and extent of injury:</b>				
<b>TOTAL (A-F):</b>				\$
<b>CONTRACT CLAIMS</b> (attach additional sheets as necessary)				
<input type="checkbox"/> This action includes a claim involving collection of a debt incurred pursuant to a revolving credit agreement. Mass. R. Civ. P. 8.1(a). Provide a detailed description of claim(s):				
<b>TOTAL:</b>				\$
<b>Signature of Attorney/ Unrepresented Plaintiff: X</b>		<b>Date: 1-6-2020</b>		
<b>RELATED ACTIONS:</b> Please provide the case number, case name, and county of any related actions pending in the Superior Court.				
<b>CERTIFICATION PURSUANT TO SJC RULE 1:18</b>				
I hereby certify that I have complied with requirements of Rule 5 of the Supreme Judicial Court Uniform Rules on Dispute Resolution (SJC Rule 1:18) requiring that I provide my clients with information about court-connected dispute resolution services and discuss with them the advantages and disadvantages of the various methods of dispute resolution.				
<b>Signature of Attorney of Record: X</b>		<b>Date: 1-6-2021</b>		



<b>CIVIL TRACKING ORDER</b> (STANDING ORDER 1- 88)		DOCKET NUMBER <b>2173CV00004</b>	<b>Trial Court of Massachusetts</b> <b>The Superior Court</b> 
CASE NAME: Mucciaccio, Mark et al vs. Easton, Town of et al		Marc J. Santos, Clerk of Court Bristol County	
TO: Marc R Deshaies, Esq. Law Office of Marc R. Deshaies, P.C. Captain Henry C Taber House 115 Orchard Street New Bedford, MA 02740		COURT NAME & ADDRESS Bristol County Superior Court - New Bedford 441 County Street, 1st floor New Bedford, MA 02740	

### TRACKING ORDER - A - Average

You are hereby notified that this case is on the track referenced above as per Superior Court Standing Order 1-88. The order requires that the various stages of litigation described below must be completed not later than the deadlines indicated.

#### STAGES OF LITIGATION

#### DEADLINE

	SERVED BY	FILED BY	HEARD BY
Service of process made and return filed with the Court		04/06/2021	
Response to the complaint filed (also see MRCP 12)		05/06/2021	
All motions under MRCP 12, 19, and 20	05/06/2021	06/07/2021	07/06/2021
All motions under MRCP 15	03/02/2022	04/01/2022	04/01/2022
All discovery requests <b>and depositions</b> served and non-expert depositions completed	12/27/2022		
All motions under MRCP 56	01/26/2023	02/27/2023	
Final pre-trial conference held and/or firm trial date set			06/26/2023
Case shall be resolved and judgment shall issue by			01/08/2024


The final pre-trial deadline is not the scheduled date of the conference. You will be notified of that date at a later time.

**Counsel for plaintiff must serve this tracking order on defendant before the deadline for filing return of service.**

This case is assigned to

DATE ISSUED <b>01/06/2021</b>	ASSISTANT CLERK <b>Dina Swanson</b>	PHONE <b>(508)996-2051</b>
----------------------------------	--	-------------------------------



<b>CIVIL TRACKING ORDER</b> (STANDING ORDER 1- 88)		DOCKET NUMBER <b>2173CV00004</b>	<b>Trial Court of Massachusetts</b> <b>The Superior Court</b> 
CASE NAME: Mucciaccio, Mark et al vs. Easton, Town of et al		Marc J. Santos, Clerk of Court Bristol County	
TO: Town of Easton No addresses available		COURT NAME & ADDRESS Bristol County Superior Court - New Bedford 441 County Street, 1st floor New Bedford, MA 02740	

### TRACKING ORDER - A - Average

You are hereby notified that this case is on the track referenced above as per Superior Court Standing Order 1-88. The order requires that the various stages of litigation described below must be completed not later than the deadlines indicated.

#### STAGES OF LITIGATION


#### DEADLINE

	SERVED BY	FILED BY	HEARD BY
Service of process made and return filed with the Court		04/06/2021	
Response to the complaint filed (also see MRCP 12)		05/06/2021	
All motions under MRCP 12, 19, and 20	05/06/2021	06/07/2021	07/06/2021
All motions under MRCP 15	03/02/2022	04/01/2022	04/01/2022
All discovery requests <b>and depositions</b> served and non-expert depositions completed	12/27/2022		
All motions under MRCP 56	01/26/2023	02/27/2023	
Final pre-trial conference held and/or firm trial date set			06/26/2023
Case shall be resolved and judgment shall issue by			01/08/2024

The final pre-trial deadline is not the scheduled date of the conference. You will be notified of that date at a later time.  
 Counsel for plaintiff must serve this tracking order on defendant before the deadline for filing return of service.  
 This case is assigned to

DATE ISSUED <b>01/06/2021</b>	ASSISTANT CLERK <b>Dina Swanson</b>	PHONE <b>(508)996-2051</b>
----------------------------------	--	-------------------------------



<b>CIVIL TRACKING ORDER</b> (STANDING ORDER 1- 88)	DOCKET NUMBER <b>2173CV00004</b>	<b>Trial Court of Massachusetts</b> <b>The Superior Court</b> 
CASE NAME: Mucciaccio, Mark et al vs. Easton, Town of et al		Marc J. Santos, Clerk of Court Bristol County
TO: Tallage Lincoln, LLC No addresses available		COURT NAME & ADDRESS Bristol County Superior Court - New Bedford 441 County Street, 1st floor New Bedford, MA 02740

### TRACKING ORDER - A - Average

You are hereby notified that this case is on the track referenced above as per Superior Court Standing Order 1-88. The order requires that the various stages of litigation described below must be completed not later than the deadlines indicated.

#### STAGES OF LITIGATION

#### DEADLINE

	SERVED BY	FILED BY	HEARD BY
Service of process made and return filed with the Court		04/06/2021	
Response to the complaint filed (also see MRCP 12)		05/06/2021	
All motions under MRCP 12, 19, and 20	05/06/2021	06/07/2021	07/06/2021
All motions under MRCP 15	03/02/2022	04/01/2022	04/01/2022
All discovery requests <b>and depositions</b> served and non-expert depositions completed	12/27/2022		
All motions under MRCP 56	01/26/2023	02/27/2023	
Final pre-trial conference held and/or firm trial date set			06/26/2023
Case shall be resolved and judgment shall issue by			01/08/2024

The final pre-trial deadline is not the scheduled date of the conference. You will be notified of that date at a later time.  
**Counsel for plaintiff must serve this tracking order on defendant before the deadline for filing return of service.**  
This case is assigned to

DATE ISSUED <b>01/06/2021</b>	ASSISTANT CLERK <b>Dina Swanson</b>	PHONE <b>(508)996-2051</b>
----------------------------------	--	-------------------------------