

1

COMMONWEALTH OF MASSACHUSETTS  
TRIAL COURT DEPARTMENT

SUFFOLK, ss.

SUPERIOR COURT  
CIVIL ACTION

NO. 2584CV00197-C

IN THE MATTER OF THE  
TAX INDEBTEDNESS OF:

COMMUNITY GROWTH PARTNERS GREAT BARRINGTON OPERATIONS LLC d/b/a  
REBELLE

APPLICATION OF COMMISSIONER OF REVENUE  
TO ENTER PREMISES TO EFFECT LEVY

Geoffrey Snyder, Commissioner of the Massachusetts Department of Revenue, on the basis of the information submitted, seeks an Order authorizing himself and/or his designated agents to enter the premises located at 783 State Street, Great Barrington, Massachusetts, for the purpose of levying property belonging to the delinquent taxpayer, Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle. This property will be levied pursuant to G.L. c. 62C, sec. 53 to collect outstanding Massachusetts Sales Tax and Marijuana Retail Tax in the amount of \$424,209.65, together with interest and penalties as allowed by law.

GEOFFREY SNYDER  
COMMISSIONER OF REVENUE

By his attorney,

/s/ Eugene Langner  
Michael Fatale  
Special Assistant Attorney General  
Eugene Langner, BBO # 630701  
Counsel to the Commissioner  
Department of Revenue  
Litigation Bureau, 7<sup>th</sup> Floor  
100 Cambridge Street, PO Box 9565  
Boston, Massachusetts 02114-9565  
(617) 626-3264  
langnere@dor.state.ma.us

Dated: January 21, 2025

COMMONWEALTH OF MASSACHUSETTS  
TRIAL COURT DEPARTMENT

SUFFOLK, ss.

SUPERIOR COURT  
CIVIL ACTION

NO. 2584CV00197-C

IN THE MATTER OF THE  
TAX INDEBTEDNESS OF:

COMMUNITY GROWTH PARTNERS GREAT BARRINGTON OPERATIONS LLC d/b/a  
REBELLE

MEMORANDUM IN SUPPORT OF APPLICATION  
TO ENTER PREMISES TO EFFECT LEVY

PRELIMINARY STATEMENT

Geoffrey Snyder, Commissioner of the Massachusetts Department of Revenue ("Commissioner"), seeks an Order For Entry to levy property of a delinquent taxpayer, Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle ("taxpayer"), who owes the commonwealth Sales Tax and Marijuana Retail Tax in the total amount of \$424,209.65.

STATEMENT OF FACTS

According to the records at the Office of the Massachusetts Secretary of State, Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle was incorporated on March 18, 2019. The corporation operates a cannabis retail business at 783 S. Main Street, Great Barrington, Massachusetts.

The Commissioner assessed Sales Tax and Marijuana Retail Tax due the Commonwealth for the applicable periods. Despite numerous demands, the taxpayer has continued to refuse or neglect payment.

As set forth in the Affidavit of Christina Guyer, the Commissioner's usual collection methods have proven unsuccessful.

2025 JAN 21 P 3:22  
SUFFOLK SUPERIOR COURT  
CIVIL CLERK'S OFFICE

The taxpayer is aware of its liability but has failed to submit an acceptable payment agreement to the Department of Revenue.

The Commissioner of Revenue served Notices of Levy on several banks in an attempt to reach the taxpayer's bank account(s). To date, the Commissioner has received \$0.00 from this effort. As of the date of this application, however, the taxpayer still owes the Department taxes in the amount of \$424,209.65.

On March 1, 2024, and July 19, 2024, the Commissioner of Revenue filed a Notice of Massachusetts Tax Lien against the taxpayer for all periods at issue.

Applicable interest and penalties have continued to accrue on these balances, and, as of the date of this application, the taxpayer owes the Department of Revenue a total outstanding amount of \$424,209.65 in tax, interest, and penalties for the periods at issue. Statutory additions will continue to accrue on this amount until the balance is paid in full.

On February 7, 2024, the Commissioner of Revenue sent the taxpayer a Notice of Collection. The mailing was sent to 783 S. Main St., Great Barrington, MA and was not returned by the United States Post office.

On November 26, 2024, the Commissioner of Revenue sent the taxpayer a Notice of Intent to Seize. The mailing was sent to 783 S. Main St., Great Barrington, MA via Certified mail #9589 0710 5270 2407 1491 12 and regular mail and was not returned by the United States Post office.

## ARGUMENT

### I. THE COMMISSIONER IS EMPOWERED TO LEVY.

The laws of the Commonwealth impose a tax on retail sales

of tangible personal property within the Commonwealth. G.L. c. 64H, sec. 1 & 2.

Upon refusal or neglect to pay any tax after demand, a lien arises in favor of the Commonwealth in the amount of the taxes due including interest and penalties. G.L. c. 62C, sec. 50(a).

The Commissioner is empowered to collect the tax so imposed by levy upon the property of any taxpayer who neglects or refuses to pay.

General Laws, chapter 62C, sec. 53(a) and (b) provide as follows:

If any person liable to pay any tax neglects or refuses to pay the same within ten days after demand, it shall be lawful for the commissioner to collect such tax, and such further sum as shall be sufficient to cover the expenses of levy, by levy upon all property and rights to property belonging to such person or on which there is a lien provided in this chapter . . .

The term "levy" as used in this chapter includes the power of distraint and seizure by any means. A levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the commissioner may levy upon property or rights to property, he may seize and sell such property or rights to property, whether real or personal, tangible or intangible.

## **II. THE COMMISSIONER IS ENTITLED TO SUMMARY PROCEEDINGS TO COLLECT TAX DEBTS.**

The use of summary proceedings to collect tax debts has a strong historical background. The Supreme Court noted, "summary proceedings to secure prompt performance of pecuniary obligations to the government have been consistently sustained." Phillips v. Commissioner, 283 U.S. 589, 595 (1931). The Court further stated that "[w]here only property rights are involved, mere postponement of the judicial inquiry is not a denial of due process, if the opportunity given for ultimate judicial determination is adequate." Id. at 596-97. States are not

required to provide process prior to the exaction of taxes. See McKesson Corp. v. Div. of Alcoholic Bevs. & Tobacco, 496 U.S. 18, 37 (1990). "States may employ various financial sanctions and summary remedies. . .to encourage taxpayers to make timely payments prior to resolution of any dispute over the validity of the tax assessment." McKesson, 496 U.S. at 37. The Court has recognized "that where a State must act quickly, or where it would be impractical to provide predeprivation process, postdeprivation process satisfies the requirements of the Due Process Clause." Gilbert v. Homar, 520 U.S. 924, 930 (1997).

The authority to levy is an essential tool for the administration and enforcement of the tax laws. It encourages voluntary compliance by taxpayers and assures the government of the availability of revenues. See G.M. Leasing Corp. v. United States, 429 U.S. 338, 351 (1977).

Seizures can be and often are done without the aid of judicial authorization and certainly without input from the delinquent taxpayer. However, the Commissioner may not enter upon the private premises of a taxpayer for the purpose of effecting a levy without first obtaining either the consent of the taxpayer or judicial authorization. The Fourth Amendment requires a warrant when property to be seized is situated in private areas.

It is one thing to seize without a warrant property resting in an open area or seizable by levy without an intrusion into privacy, and it is quite another thing to effect a warrantless seizure of property, even that owned by a corporation, situated on private premises to which access is not otherwise available for the seizing officer.

G.M. Leasing Corp., 429 U.S. at 354-55.

The standard for issuing a seizure warrant is not the same as the standard for issuing a criminal warrant. Blakley v. United States, 1996 U.S. Dist. LEXIS 15899, at \*60 (W.D. Tex.

1996). The Internal Revenue Service must establish that there is probable cause to believe there are assets which may be seized upon entry onto the property. See Blakley, 1996 U.S. Dist. LEXIS 15899 at \*60-61. In reviewing a warrant application to determine whether probable cause exists, a court considers the following factors:

- (1) An assessment of tax has been made against the taxpayer;
- (2) Notice and demand have been properly made;
- (3) The taxpayer has neglected or refused to pay said assessment within ten days after notice and demand; and
- (4) Property, subject to seizure, presently exists at the premises sought to be searched and that said property either belongs to the taxpayer or is property upon which a lien exists for the payment of the taxes.

Id. at \*60-61; see also United States v. Dime Sav. Bank, 1995 U.S. Dist. LEXIS 5950, at \*3 (S.D.N.Y. 1995) (citations omitted).

Courts have held that the probable cause determination is not made according to a strict set of rules, but instead turns on factual circumstances in a given case. In re Coppola, 810 F. Supp. 429, 435 (E.D.N.Y., 1992), aff'd, 99 F.3d 402 (2d Cir. N.Y. 1995) (citations omitted). In seeking to establish probable cause for entry and seizure there need not be a prima facie showing, but there must be a fair probability that the requested entry will produce assets subject to seizure. Id.

The warrant requirement of G.M. Leasing does not nullify the Commissioner's right to summary proceedings; an ex parte search and/or entry order may still issue. It is long established that in tax collection cases, the Internal Revenue Service can obtain writs of entry ex parte. United States v.

Coppola, 1995 U.S. App. LEXIS 39937, at \*3 (2d Cir. 1995). Neither the Due Process Clause nor the Fourth Amendment entitles the taxpayer to intervene in pre-seizure enforcement proceedings. In Re Carlson, 580 F.2d 1365 (10th Cir. 1978).

No one would contend that a suspect has a right to intervene in opposition to an application by a police officer for a search warrant. The policies favoring expeditious tax enforcement procedures are as compelling as the need to effect a speedy search of a suspect's premises.

Id. at 1374.

Failure to give notice to the taxpayer is not fatal to the constitutionality of ex parte proceedings. The assessment and collection procedures used by the Internal Revenue Service "provide notice to the taxpayer that he or she is delinquent in his or her taxes from which the taxpayer will recognize a reasonable expectation that action possibly will be taken by the [taxing agency] if payment is not forthcoming". In re Gerwig, 461 F. Supp. 449, 453 (C.D. Cal. 1978).

In cases involving executive urgency, the Supreme Court has "permitted the ex parte seizure of real property when the Government was collecting debts or revenue." United States v. James Daniel Good Real Property, 510 U.S. 43, 59 (1993). The Good Court noted that the prompt collection of taxes represents such urgency, as tax revenue is vital to the existence of government. Id. at 60, citing Springer v. United States, 102 U.S. 586, 593-594 (1881).

The taxpayer should not be unreasonably surprised by the Commissioner's levy. The Commissioner has made repeated demands for payment and has sent the taxpayer a Notice of Intent to Seize.

**CONCLUSION**

Based on the foregoing reasons, the Commissioner requests that this court grant his Application for an Order For Entry onto the premises of Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle, for the purpose of seizing, selling and/or disposing of the taxpayer's property in accordance with the provisions of G.L. c. 62C, sec. 53-64.

**GEOFFREY SNYDER  
COMMISSIONER OF REVENUE**

By his attorney,

/s/ Eugene Langner

Michael Fatale

Special Assistant Attorney General

Eugene Langner, BBO # 630701

Counsel to the Commissioner

Department of Revenue

Litigation Bureau, 7<sup>th</sup> Floor

100 Cambridge Street, PO Box 9565

Boston, Massachusetts 02114-9565

(617) 626-3264

langnere@dor.state.ma.us

Dated: January 21, 2025



CIVIL ACTION COVER SHEET

DOCKET NUMBER

2584 CV 00197-C

Trial Court of Massachusetts  
The Superior Court



COUNTY Suffolk Superior Court (Boston)

<b>Plaintiff</b> Commonwealth of Massachusetts. Dept. of Revenue	<b>Defendant:</b> Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle
<b>ADDRESS:</b> P.O. Box 9565 Boston, MA 02114	<b>ADDRESS:</b> 783 S. Main Street Great Barrington, MA 01230-2005
<b>Plaintiff Attorney:</b> Eugene Langner	<b>Defendant Attorney:</b>
<b>ADDRESS:</b> P.O. Box 9565 Boston, MA 02114	<b>ADDRESS:</b>
<b>BBO:</b> 630701	<b>BBO:</b>

TYPE OF ACTION AND TRACK DESIGNATION (see instructions section below)

<b>CODE NO.</b> D99	<b>TYPE OF ACTION (specify)</b> Other Equity Action	<b>TRACK</b> F	<b>HAS A JURY CLAIM BEEN MADE?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
------------------------	--	-------------------	---

\*If "Other" please describe: Application for Writ of Entry

<b>Is there a claim under G.L. c. 93A?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<b>Is there a class action under Mass. R. Civ. P. 23?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
---	--

STATEMENT OF DAMAGES PURSUANT TO G.L. c. 212, § 3A

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.

TORT CLAIMS

A. Documented medical expenses to date

- Total hospital expenses
- Total doctor expenses
- Total chiropractic expenses
- Total physical therapy expenses
- Total other expenses (describe below)

Subtotal (1-5): \$0.00

B. Documented lost wages and compensation to date

C. Documented property damages to date

D. Reasonably anticipated future medical and hospital expenses

E. Reasonably anticipated lost wages

F. Other documented items of damages (describe below)

TOTAL (A-F): \$0.00

G. Briefly describe plaintiff's injury, including the nature and extent of injury:

CONTRACT CLAIMS

This action includes a claim involving collection of a debt incurred pursuant to a revolving credit agreement. Mass. R. Civ. P. 8.1(a):

Item #	Detailed Description of Each Claim	Amount
1.		
Total		

Signature of Attorney/Unrepresented Plaintiff: X /s/ Eugene Langner Date: January 21, 2025

RELATED ACTIONS: Please provide the case number, case name, and county of any related actions pending in the Superior Court.

CERTIFICATION PURSUANT TO SJC RULE 1:18

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.

Signature of Attorney/Unrepresented Plaintiff: X /s/ Eugene Langner Date: January 21, 2025

# CIVIL ACTION COVER SHEET INSTRUCTIONS

## SELECT CATEGORY THAT BEST DESCRIBES YOUR CASE

### AC Actions Involving the State/Municipality \*

- AA1 Contract Action involving Commonwealth, Municipality, MBTA, etc. (A)
- AB1 Tortious Action involving Commonwealth, Municipality, MBTA, etc. (A)
- AC1 Real Property Action involving Commonwealth, Municipality, MBTA etc. (A)
- AD1 Equity Action involving Commonwealth, Municipality, MBTA, etc. (A)
- AE1 Administrative Action involving Commonwealth, Municipality, MBTA, etc. (A)

### CN Contract/Business Cases

- A01 Services, Labor, and Materials (F)
- A02 Goods Sold and Delivered (F)
- A03 Commercial Paper (F)
- A04 Employment Contract (F)
- A05 Consumer Revolving Credit - M.R.C.P. 8.1 (F)
- A06 Insurance Contract (F)
- A08 Sale or Lease of Real Estate (F)
- A12 Construction Dispute (A)
- A14 Interpleader (F)
- BA1 Governance, Conduct, Internal Affairs of Entities (A)
- BA3 Liability of Shareholders, Directors, Officers, Partners, etc. (A)
- BB1 Shareholder Derivative (A)
- BB2 Securities Transactions (A)
- BC1 Mergers, Consolidations, Sales of Assets, Issuance of Debt, Equity, etc. (A)
- BD1 Intellectual Property (A)
- BD2 Proprietary Information or Trade Secrets (A)
- BG1 Financial Institutions/Funds (A)
- BH1 Violation of Antitrust or Trade Regulation Laws (A)
- A99 Other Contract/Business Action - Specify (F)

\* Choose this case type if ANY party is the Commonwealth, a municipality, the MBTA, or any other governmental entity UNLESS your case is a case type listed under Administrative Civil Actions (AA).

† Choose this case type if ANY party is an incarcerated party, UNLESS your case is a case type listed under Administrative Civil Actions (AA) or is a Prisoner Habeas Corpus case (E97).

### ER Equitable Remedies

- D01 Specific Performance of a Contract (A)
- D02 Reach and Apply (F)
- D03 Injunction (F)
- D04 Reform/ Cancel Instrument (F)
- D05 Equitable Replevin (F)
- D06 Contribution or Indemnification (F)
- D07 Imposition of a Trust (A)
- D08 Minority Shareholder's Suit (A)
- D09 Interference in Contractual Relationship (F)
- D10 Accounting (A)
- D11 Enforcement of Restrictive Covenant (F)
- D12 Dissolution of a Partnership (F)
- D13 Declaratory Judgment, G.L. c. 231A (A)
- D14 Dissolution of a Corporation (F)
- D99 Other Equity Action (F)

### PA Civil Actions Involving Incarcerated Party †

- PA1 Contract Action involving an Incarcerated Party (A)
- PB1 Tortious Action involving an Incarcerated Party (A)
- PC1 Real Property Action involving an Incarcerated Party (F)
- PD1 Equity Action involving an Incarcerated Party (F)
- PE1 Administrative Action involving an Incarcerated Party (F)

### IR Torts

- B03 Motor Vehicle Negligence - Personal Injury/Property Damage (F)
- B04 Other Negligence - Personal Injury/Property Damage (F)
- B05 Products Liability (A)
- B06 Malpractice - Medical (A)
- B07 Malpractice - Other (A)
- B08 Wrongful Death - Non-medical (A)
- B15 Defamation (A)
- B19 Asbestos (A)
- B20 Personal Injury - Slip & Fall (F)
- B21 Environmental (F)
- B22 Employment Discrimination (F)
- BE1 Fraud, Business Torts, etc. (A)
- B99 Other Tortious Action (F)

### RP Summary Process (Real Property)

- S01 Summary Process - Residential (X)
- S02 Summary Process - Commercial/ Non-residential (F)

### RP Real Property

- C01 Land Taking (F)
- C02 Zoning Appeal, G.L. c. 40A (F)
- C03 Dispute Concerning Title (F)
- C04 Foreclosure of a Mortgage (X)
- C05 Condominium Lien & Charges (X)
- C99 Other Real Property Action (F)

### MC Miscellaneous Civil Actions

- E18 Foreign Discovery Proceeding (X)
- E97 Prisoner Habeas Corpus (X)
- E22 Lottery Assignment, G.L. c. 10, § 28 (X)

### AB Abuse/Harassment Prevention

- E15 Abuse Prevention Petition, G.L. c. 209A (X)
- E21 Protection from Harassment, G.L. c. 258E(X)

### AA Administrative Civil Actions

- E02 Appeal from Administrative Agency, G.L. c. 30A (X)
- E03 Certiorari Action, G.L. c. 249, § 4 (X)
- E05 Confirmation of Arbitration Awards (X)
- E06 Mass Antitrust Act, G.L. c. 93, § 9 (A)
- E07 Mass Antitrust Act, G.L. c. 93, § 8 (X)
- E08 Appointment of a Receiver (X)
- E09 Construction Surety Bond, G.L. c. 149, §§ 29, 29A (A)
- E10 Summary Process Appeal (X)
- E11 Worker's Compensation (X)
- E16 Auto Surcharge Appeal (X)
- E17 Civil Rights Act, G.L. c.12, § 11H (A)
- E24 Appeal from District Court Commitment, G.L. c.123, § 9(b) (X)
- E25 Pleural Registry (Asbestos cases) (X)
- E94 Forfeiture, G.L. c. 265, § 56 (X)
- E95 Forfeiture, G.L. c. 94C, § 47 (F)
- E99 Other Administrative Action (X)
- Z01 Medical Malpractice - Tribunal only, G.L. c. 231, § 60B (F)
- Z02 Appeal Bond Denial (X)

### SO Sex Offender Review

- E12 SDP Commitment, G.L. c. 123A, § 12 (X)
- E14 SDP Petition, G.L. c. 123A, § 9(b) (X)

### RC Restricted Civil Actions

- E19 Sex Offender Registry, G.L. c. 6, § 178M (X)
- E27 Minor Seeking Consent, G.L. c.112, § 12S(X)

**TRANSFER YOUR SELECTION TO THE FACE SHEET**

#### EXAMPLE:

CODE NO.	TYPE OF ACTION (specify)	TRACK	HAS A JURY CLAIM BEEN MADE?	
B03	Motor Vehicle Negligence-Personal Injury	<u>F</u>	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

### STATEMENT OF DAMAGES PURSUANT TO G.L. c. 212, § 3A

**DUTY OF THE PLAINTIFF** - The plaintiff shall set forth, on the face of the civil action cover sheet (or attach additional sheets as necessary), a statement specifying the facts on which the plaintiff relies to determine money damages. A copy of such civil action cover sheet, including the statement as to the damages, shall be served with the complaint. **A clerk-magistrate shall not accept for filing a complaint, except as otherwise provided by law, unless it is accompanied by such a statement signed by the attorney or self-represented litigant.**

**DUTY OF THE DEFENDANT** - If the defendant believes that the statement of damages filed by the plaintiff is inadequate, the defendant may file with his/her answer a statement specifying the potential damages which may result if the plaintiff prevails.

**A CIVIL COVER SHEET MUST BE FILED WITH EACH COMPLAINT.  
FAILURE TO COMPLETE THIS COVER SHEET THOROUGHLY AND ACCURATELY  
MAY RESULT IN DISMISSAL OF THIS ACTION.**

COMMONWEALTH OF MASSACHUSETTS  
TRIAL COURT DEPARTMENT

SUFFOLK, ss.

SUPERIOR COURT  
CIVIL ACTION

NO. 2584CV00197-C

IN THE MATTER OF THE  
TAX INDEBTEDNESS OF:

COMMUNITY GROWTH PARTNERS GREAT BARRINGTON OPERATIONS LLC d/b/a  
REBELLE

AFFIDAVIT OF CHRISTINA GUYER

I, Christina Guyer, state by personal knowledge except as to those paragraphs based on information and belief, and as to those paragraphs, I believe the same to be true:

1. I am a Tax Examiner employed in the Seizure Unit of the Collections Bureau of the Massachusetts Department of Revenue. My duties include the collection of taxes by seizure and sale.

2. In connection with my duties, I am familiar with the records of the Department of Revenue concerning Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle.

3. According to the records at the Office of the Massachusetts Secretary of State, Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle was incorporated on March 18, 2019. The corporation operates a cannabis retail business at 783 S. Main Street, Great Barrington, Massachusetts.

4. The Commissioner of Revenue assessed tax, including penalties and interest to the extent applicable, against Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle, in the total amount of \$424,209.65.

The attached schedule indicates the types of tax, tax periods and the dates of assessment.

5. Despite numerous demands by the Department's Collections Bureau, Community Growth Partners Great Barrington

SUFFOLK SUPERIOR COURT  
CLERK'S OFFICE  
JAN 21 PM 3:22  
FILED

Operations LLC d/b/a Rebelle has continuously refused or neglected to pay the full amount of tax due, including penalties and interest to the extent applicable, within ten days after demand.

6. The taxpayer is aware of its liability but has failed to submit an acceptable payment agreement to the Department of Revenue.

7. The Commissioner of Revenue served Notices of Levy on several banks in an attempt to reach the taxpayer's bank account(s). To date, the Commissioner has received \$0.00 from this effort. As of the date of this application, however, the taxpayer still owes the Department taxes in the amount of \$424,209.65.

8. On March 1, 2024, and July 19, 2024, the Commissioner of Revenue filed a Notice of Massachusetts Tax Lien against the taxpayer for all periods at issue.

9. Applicable interest and penalties have continued to accrue on these balances, and, as of the date of this application, the taxpayer owes the Department of Revenue a total outstanding amount of \$424,209.65 in tax, interest, and penalties for the periods at issue. Statutory additions will continue to accrue on this amount until the balance is paid in full.

10. On February 7, 2024, the Commissioner of Revenue sent the taxpayer a Notice of Collection.

11. On November 26, 2024, the Commissioner of Revenue sent the taxpayer a Notice of Intent to Seize.

12. The Commissioner's usual collection methods have proven unsuccessful.

13. I visited the premises located at 783 S. Main Street, Great Barrington, Massachusetts, 01230 on January 16, 2025.

Based upon my observations and my investigation at the UCC

Registry and elsewhere, I believe the following property belongs to the taxpayer and is located at the above premises: All assets of the business, including but not limited to, tablets, registers, safes, counters, furniture, cannabis paraphernalia, pipes, papers, cash, etc. together with the taxpayer's leasehold, rental and/or other real property interest in the above premises.

*/s/ Christina Guyer*

**CHRISTINA GUYER, TAX EXAMINER  
Seizure Unit, Collections Bureau  
Massachusetts Department of Revenue**

Signed under the pains and penalties of perjury, this the  
16th day of January, 2025.



Commonwealth of Massachusetts  
 Department of Revenue  
 Geoffrey E. Snyder, Commissioner

mass.gov/dor

Letter ID: L0796849568  
 Notice Date: December 10, 2024  
 MA Taxpayer ID: 18947993



## STATEMENT OF ACCOUNT



COMMUNITY GROWTH PARTNERS GREAT B  
 783 MAIN ST FL 4  
 GREAT BARRINGTON, MA 01230-2005

**This is a notice that you haven't paid your tax liability and owe \$424,209.65.**

### **Why did I receive this notice?**

You haven't paid your tax liability of \$424,209.65. We are required to send this notice to you, even if you are currently making payments as part of a payment agreement.

This notice details all tax periods, including applicable interest and penalties through December 10, 2024. We hereby demand payment of \$424,130.19. This notice also includes \$79.46 of recently-assessed liabilities resulting from a Notice of Assessment that was issued to you separately. All payments are due as stated in the original notices you have received.

### **What should I do?**

Review the information in this notice. Then, do the following:

- If you agree, go to [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect) to pay in full or to request a payment agreement using your bank account or with a credit card. You may also pay by mail using the voucher included with this notice. For the most up-to-date balance, go to [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect).
- **If you already have an active payment agreement, continue to make your payments under the agreement.** Check to make sure your payment agreement includes all balances stated on this notice. If it does not include all balances, contact us to update your payment agreement.
- If you disagree or would like to appeal any penalties assessed, request an abatement online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect).

### **Balance Summary**

	<b>Tax</b>	<b>Penalties</b>	<b>Interest</b>	<b>Other</b>	<b>Total</b>
Totals from this assessment	\$338,780.35	\$107,262.68	\$38,189.53	\$0.00	\$484,232.56
	Payments/credits/offsets to date				(\$60,022.91)
	<b>Current balance</b>				<b>\$424,209.65</b>



Letter ID: L0796849568  
Notice Date: December 10, 2024  
MA Taxpayer ID: 18947993

### ***What happens if I don't respond?***

If you don't pay or appeal this assessment, we may proceed with collection actions including:

- Taking (levying) money you have in the bank or from your paycheck
- Taking (intercepting) refunds or other government payments owed to you
- Sending your debt to a collection agency
- Placing a tax lien on your property. (Note: A tax lien may affect your ability to obtain credit or loans in the future. If you sell your home with a lien, money is taken from the sale to pay your balance due).

### ***What if I have questions?***

For any questions about your account, visit [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect). If you have further questions, call us at (617) 887-6367 or toll-free in Massachusetts at (800) 392-6089, Monday through Friday, 9:00 a.m. to 4:00 p.m.

### ***Visit us online!***

Visit [mass.gov/dor](https://mass.gov/dor) to learn more about Massachusetts tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights, and MassTaxConnect for easy access to your account:

- Review or update your account
- Contact us using e-message
- Sign up for e-billing to save paper
- Make payments or set up autopay



Letter ID: L0796849568  
 Notice Date: December 10, 2024  
 MA Taxpayer ID: 18947993

**Demand For Payment**

<b>Sales Tax</b>							<b>SLS-18947993-005</b>
Period-End	Assessment Date	Reason(s)	Tax	Penalties	Interest	Other	Total
05/31/2024	10/18/2024	8	\$70.52	\$37.10	\$3.03	\$0.00	\$110.65
			\$70.52	\$37.10	\$3.03	\$0.00	\$110.65
Payments/credits/offsets to date							\$0.00
<b>Current balance</b>							<b>\$110.65</b>

**Marijuana Retail Taxes** **MST-18947993-006**

Period End	Assessment Date	Reason(s)	Tax	Penalties	Interest	Other	Total
01/31/2022	09/23/2024	2	\$0.00	\$6,698.34	\$154.45	\$0.00	\$6,852.79
02/28/2022	09/23/2024	2	\$0.00	\$7,261.28	\$167.95	\$0.00	\$7,429.23
03/31/2022	09/23/2024	2	\$0.00	\$6,136.67	\$141.94	\$0.00	\$6,278.61
04/30/2022	09/23/2024	2	\$0.00	\$6,069.01	\$140.38	\$0.00	\$6,209.39
05/31/2022	09/23/2024	2	\$0.00	\$5,010.79	\$115.89	\$0.00	\$5,126.68
06/30/2022	09/23/2024	2	\$0.00	\$4,712.86	\$109.02	\$0.00	\$4,821.88
07/31/2022	09/23/2024	2	\$0.00	\$5,222.50	\$120.79	\$0.00	\$5,343.29
08/31/2022	09/23/2024	2	\$0.00	\$4,845.78	\$112.08	\$0.00	\$4,957.86
09/30/2022	09/23/2024	2	\$0.00	\$4,409.77	\$102.00	\$0.00	\$4,511.77
10/31/2022	09/23/2024	2	\$0.00	\$4,138.90	\$95.73	\$0.00	\$4,234.63
11/30/2022	09/23/2024	2	\$0.00	\$3,774.28	\$87.30	\$0.00	\$3,861.58
12/31/2022	09/23/2024	2	\$0.00	\$3,417.29	\$79.04	\$0.00	\$3,496.33
04/30/2023	05/31/2023	1	\$53,042.20	\$5,916.12	\$4,645.68	\$0.00	\$63,604.00
04/30/2023	09/07/2023	10	\$0.00	\$60.00	\$6.88	\$0.00	\$66.88
05/31/2023	06/30/2023	1	\$49,185.40	\$8,883.30	\$7,289.66	\$0.00	\$65,358.36
05/31/2023	09/07/2023	10	\$0.00	\$30.00	\$3.57	\$0.00	\$33.57
05/31/2023	05/23/2024	10	\$0.00	\$60.00	\$2.66	\$0.00	\$62.66
05/31/2023	06/24/2024	10	\$0.00	\$30.00	\$1.28	\$0.00	\$31.28
05/31/2023	06/25/2024	10	\$0.00	\$60.00	\$2.17	\$0.00	\$62.17
06/30/2023	07/31/2023	1	\$51,102.20	\$8,717.34	\$7,112.30	\$0.00	\$66,931.84
06/30/2023	09/08/2023	10	\$0.00	\$30.00	\$3.56	\$0.00	\$33.56
07/31/2023	08/30/2023	1	\$55,963.12	\$8,954.08	\$7,300.29	\$0.00	\$72,217.49
07/31/2023	09/15/2023	10	\$0.00	\$60.00	\$6.57	\$0.00	\$66.57
08/31/2023	10/02/2023	1	\$43,254.78	\$5,220.60	\$5,108.66	\$0.00	\$53,584.04
11/30/2023	01/03/2024	1	\$26,293.73	\$3,448.22	\$2,473.05	\$0.00	\$32,215.00
02/29/2024	04/01/2024	1	\$23,773.54	\$2,169.57	\$1,593.29	\$0.00	\$27,536.40
02/29/2024	04/12/2024	10	\$0.00	\$60.00	\$3.23	\$0.00	\$63.23
02/29/2024	05/13/2024	10	\$0.00	\$30.00	\$1.59	\$0.00	\$31.59





Letter ID: L0796849568  
 Notice Date: December 10, 2024  
 MA Taxpayer ID: 18947993

Period End	Assessment Date	Reason(s)	Tax	Penalties	Interest	Other	Total
03/31/2024	04/30/2024	1	\$20,031.61	\$1,602.56	\$1,177.21	\$0.00	\$22,811.38
03/31/2024	06/03/2024	10	\$0.00	\$30.00	\$1.43	\$0.00	\$31.43
04/30/2024	05/31/2024	1	\$15,992.73	\$159.93	\$24.30	\$0.00	\$16,176.96
			\$338,639.31	\$107,219.19	\$38,183.95	\$0.00	\$484,042.45
Payments/credits/offsets to date							(\$60,022.91)
<b>Current balance</b>							<b>\$424,019.54</b>

**Recently Assessed Liabilities**

<b>Sales Tax</b>			<b>SLS-18947993-005</b>				
Period End	Assessment Date	Reason(s)	Tax	Penalties	Interest	Other	Total
06/30/2024	11/15/2024	8	\$70.52	\$6.39	\$2.55	\$0.00	\$79.46
			\$70.52	\$6.39	\$2.55	\$0.00	\$79.46
Payments/credits/offsets to date							\$0.00
<b>Current balance</b>							<b>\$79.46</b>

**Reason Code Descriptions**

- 1 = This assessment is a result of a tax return being filed.
- 2 = This assessment is a result of an audit.
- 8 = This assessment is a result of an estimated return filed on your behalf by DOR.
- 10 = This assessment is a result of the fee for failed payment.

See below for information about how interest is calculated and descriptions of penalties you have accrued. Note that additional interest and penalty charges will accrue until the total amount owed is paid.

*Interest - Interest is calculated on the outstanding balance at the federal short term interest rate plus four percentage points. Interest is compounded daily and is calculated through the date of this notice.*

*Late File Penalty - If your return is filed late, a penalty of 1% a month is charged on any unpaid tax for each month that the return is late. The penalty is calculated from the due date of the return until the return is filed. The late file penalty cannot exceed 25% of the unpaid tax.*

*Late Payment Penalty - If all of the tax due is not paid by the due date, a late payment penalty of 1% per month is charged on any unpaid tax. The late payment penalty cannot exceed 25% of the unpaid tax.*



Letter ID: L0796849568  
Notice Date: December 10, 2024  
MA Taxpayer ID: 18947993

Printed

This Page Intentionally Left Blank



Letter ID: L0796849568  
Notice Date: December 10, 2024  
MA Taxpayer ID: 18947993

Printed

CUT HERE AND RETURN IN ENVELOPE

001 Payment Voucher

Massachusetts Department of Revenue

MA Taxpayer ID 18947993	Payment Due Date December 30, 2024	Amount Due \$424,209.65	Amount Enclosed			
COMMUNITY GROWTH PARTNERS GREAT B 783 MAIN ST FL 4 GREAT BARRINGTON MA 01230-2005	Payment Number 3584530725	Tax Type 999	Voucher Type 05	ID Type 001	Vendor Code 0001	

Paying taxes means more money for roads, schools and public safety in your community.

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect), or return this voucher with a check or money order payable to: Commonwealth of Massachusetts.

Mail to:



MASSACHUSETTS DEPT OF REVENUE  
PO BOX 7089  
BOSTON, MA 02241-7089

00103584530725 000000 0000000000 999 050010001 00424209652

COMMONWEALTH OF MASSACHUSETTS  
TRIAL COURT DEPARTMENT

SUFFOLK, ss.

SUPERIOR COURT  
CIVIL ACTION  
NO. 2584CV00197-C

IN THE MATTER OF THE  
TAX INDEBTEDNESS OF:

D U P L I C A T E

COMMUNITY GROWTH PARTNERS GREAT BARRINGTON OPERATIONS LLC d/b/a  
REBELLE

ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY

Geoffrey Snyder, Commissioner of the Massachusetts Department of Revenue, has filed an Application seeking an Order authorizing himself and/or his designated agents to enter the premises located at 783 S. Main Street, Great Barrington, Massachusetts, to levy property in satisfaction of unpaid Massachusetts Sales Tax and Marijuana Retail Tax. In support of that Application, the Commissioner filed an Affidavit and Memorandum of Law.

On the basis of the information submitted, the Court finds there is probable cause to believe property belonging to Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle is located on or within the premises. The property consists of: All assets of the business, including but not limited to, tablets, registers, safes, counters, furniture, cannabis paraphernalia, pipes, papers, cash, etc. together with the taxpayer's leasehold, rental and/or other real property interest in the above premises.

D U P L I C A T E

WHEREFORE, IT IS ORDERED THAT Geoffrey Snyder and/or his designated agents are authorized to enter the premises located at 783 S. Main Street, Great Barrington, Massachusetts, to levy property or rights to property of Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle pursuant to G.L. c. 62C, sec. 53. They are directed to enter the premises during the daytime or business hours.

DATED:

Jan. 27, 2025

Robert B. Gordon

Justice of the Superior Court

Attest:

Margaret M. Buckley  
First Assist. Clerk

D U P L I C A T E

RETURN

\_\_\_\_\_ received the attached ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY on \_\_\_\_\_ and have executed it as follows:

On \_\_\_\_\_ at \_\_\_\_\_ O'clock  
\_\_\_\_.M., \_\_\_\_\_ searched the premises described in the ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY and left a copy of the ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY with \_\_\_\_\_. For a description of property seized pursuant to G.L. c. 62C, sec. 53, see attached Inventory Report of Seized Assets dated \_\_\_\_\_.

**Geoffrey Snyder**  
**COMMISSIONER OF REVENUE**

BY \_\_\_\_\_

COMMONWEALTH OF MASSACHUSETTS  
TRIAL COURT DEPARTMENT

SUFFOLK, ss.

SUPERIOR COURT  
CIVIL ACTION  
NO. 2584CV00197-C

IN THE MATTER OF THE  
TAX INDEBTEDNESS OF:

COMMUNITY GROWTH PARTNERS GREAT BARRINGTON OPERATIONS LLC d/b/a  
REBELLE

ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY

Geoffrey Snyder, Commissioner of the Massachusetts Department of Revenue, has filed an Application seeking an Order authorizing himself and/or his designated agents to enter the premises located at 783 S. Main Street, Great Barrington, Massachusetts, to levy property in satisfaction of unpaid Massachusetts Sales Tax and Marijuana Retail Tax. In support of that Application, the Commissioner filed an Affidavit and Memorandum of Law.

On the basis of the information submitted, the Court finds there is probable cause to believe property belonging to Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle is located on or within the premises. The property consists of: All assets of the business, including but not limited to, tablets, registers, safes, counters, furniture, cannabis paraphernalia, pipes, papers, cash, etc. together with the taxpayer's leasehold, rental and/or other real property interest in the above premises.

RECEIVED  
2025 JAN 28 PM 12:07  
REGISTRATION BUREAU

WHEREFORE, IT IS ORDERED THAT Geoffrey Snyder and/or his designated agents are authorized to enter the premises located at 783 S. Main Street, Great Barrington, Massachusetts, to levy property or rights to property of Community Growth Partners Great Barrington Operations LLC d/b/a Rebelle pursuant to G.L. c. 62C, sec. 53. They are directed to enter the premises during the daytime or business hours.

DATED:

Jan. 27, 2025

Robert B. Gordon

Justice of the Superior Court

Attest: Margaret Buckley  
First Assistant Clerk



RETURN

\_\_\_\_\_ received the attached ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY on \_\_\_\_\_ and have executed it as follows:

On \_\_\_\_\_ at \_\_\_\_\_ O'clock  
\_\_\_\_\_.M., \_\_\_\_\_ searched the premises described in the ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY and left a copy of the ORDER FOR ENTRY ON PREMISES TO EFFECT LEVY with \_\_\_\_\_. For a description of property seized pursuant to G.L. c. 62C, sec. 53, see attached Inventory Report of Seized Assets dated \_\_\_\_\_.

**Writ not executed**

Geoffrey Snyder  
COMMISSIONER OF REVENUE

**/s/ Christina Guyer**

BY \_\_\_\_\_

2025 FEB 21 A 10:33  
SUFFOLK SUPERIOR COURT  
CIVIL CLERK'S OFFICE  
JOHN E. POWERS III  
CLERK ADMINISTRATOR