

Real Estate and Personal Property Taxes

Real Estate bills are due October 1, and April 1st

If not paid by April 1st a demand notice will be sent out. The late charge and interest are required by Massachusetts General Law, and are not negotiable or adjustable.

Massachusetts general law requires property tax bills are sent to the owner of record as of the January 1st date immediately preceding the start of the fiscal year. Hence, if you purchased your property after January 1st, the tax bill will be in the previous owner's name. The Assessor's office will add an "in care of" line in the new owners name if notified in writing, so that the post office will deliver the bill. If you are a new property owner, you may contact the Collector's office if you do not receive your tax bill.

Real Estate Late Payments

Tax payments must be received on or before the due date to avoid interest and late charges. Postmarks are not accepted and do not verify timely payment. If payment is not made by the due date, interest will accrue at the rate of 14% per annum, computed from the date the bill was due. There is a locked box outside the Tax Collectors office that payments can be left in. If you need a receipt, please include a self addressed envelope.

Real Estate Preliminary Bills Mailed

The first bill that is due October 1st is called a "preliminary bill" and is based on the assessment information from the preceding year. This bill is mailed out the end of June and is due October 1st.

Actual Tax Bills

The second half which is due April 1 is called the "actual" bill, as this bill is issued to property owners based on the final tax rate and updated assessments for the fiscal year. These bills are mailed out the end of December and due April 1st.

If You Have Not Received a Bill

If you are a property owner in Petersham and have not received a tax bill, please call 978-724-6620 or email me at petershamtax@verizon.net. Taxes are due in a schedule defined by law, as are interest and fees, regardless of whether the bill is received by the owner.

Motor Vehicle Excise

Billing

Residents who own and register a motor vehicle must annually pay a motor vehicle excise. The excise is levied by the town where the vehicle is principally garaged.

Never Ignore an Excise Bill

Residents who own and register a motor vehicle must annually pay a motor vehicle excise. The excise is levied by the town where the vehicle is principally garaged. Bills must be paid or

abated in full to avoid additional fees. If you no longer own vehicle or think you may be entitled to an adjustment, you should contact the Assessor's Office at 978-724-6658 for further details.

Payment

Payment of the motor vehicle excise is due 30 days from the date the excise bill is issued. If not paid when due, it is subject to penalties of interest, demand, charges and fees. A person who does not receive a bill is still liable for the excise plus any interest charges accrued. Therefore it is important to keep the Registry informed of current name and address changes so that excise bills can be promptly delivered.

Late Payment of Motor Vehicle Excise

If you cannot renew your license or register a vehicle at the Registry of Motor Vehicles' it probably means you owe an old excise tax. If this is the case then you need to contact the Deputy Tax Collector (Nicole Noel) at 413-477-6986. She is the only one that can release this from the registry.

MOTOR VEHICLE AND TRAILER EXCISE

Under Massachusetts General Laws, Chapter 60A, an excise shall be assessed on every motor vehicle and trailer registered during the calendar year.

THE EXCISE

The excise is imposed on the privilege of registering a motor vehicle and is not a property tax. It therefore applies to anyone who registers a motor vehicle in Massachusetts.

Each vehicle is taxed from the first day of the month in which it is registered for the balance of the year.

The proceeds become a part of the general funds of the municipality and have the effect of reducing the property tax.

The rate of \$25.00 per thousand which shall be effective for calendar year 1981 excises and thereafter is uniform throughout the Commonwealth. No excise shall be for less than \$5.00 for 1985 and thereafter.

Non-payment will result in additional charges and will lead to non-renewal of the vehicle's registration and of the taxpayer's license. For 1985 and thereafter payment is due in 30 days from date of bill.

THE VALUE

The value of a motor vehicle for excise purposes is determined by the Commissioner of Revenue at varying percentages of the manufacturer's list price in the year of manufacture as follows:

In the year preceding the designated year of manufacture	50%
In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth and succeeding years	10%

Condition and market value are not considerations in determining the value, nor is age after the fifth year.

ASSESSMENT

An excise is assessed on a motor vehicle or trailer by the assessors of the municipality in which the vehicle is customarily garaged. The excise is based on information furnished on the application for registration. Any correction of name, model, registration number, make or year of manufacture must be recorded with the Registry of Motor Vehicles.

ABATEMENTS

An abatement is in order in the following cases:

- 1) When a motor vehicle is sold and the registration is canceled or when the vehicle is traded for another vehicle.
- 2) When a registrant and motor vehicle are transferred to another state or country with proof of registration in such other state or country.
- 3) When a motor vehicle is overvalued.
- 4) When there is a subsequent registration of the same vehicle in the same year by the same person.
- 5) When vehicle is stolen and notification of theft within 48 hours is given to police and certificate of registration surrendered not less than thirty (30) days after the theft and certificate from Registry verifying same.

A proportionate abatement of the excise may be granted if any of the above conditions is met and the application is properly filed.

Forms for applying for abatement will be mailed on request from the assessors' office.

Application for abatement or refund must be filed with the Board of Assessors in writing on an approved form on or before December 31 of the year following the year for which the excise is assessed.

PENALTIES

The excise is due and payable within 30 days of the date of issue. If not paid when due, it is subject to penalties of interest, demand, charges and fees.

A motor vehicle and trailer excise remaining unpaid after the due date must be reported by the Collector of the municipality to the Registrar of Motor Vehicles for marking of registration and license for non-renewal.

Registration can also be marked for non-renewal for unpaid excises of the previous year.

If a registration is marked for non-renewal, a filing fee of \$10.00 together with payment of delinquent excises is required to restore it.

FOR FURTHER INFORMATION CONTACT YOUR LOCAL BOARD OF ASSESSORS