## Real Estate and Personal Property Taxes

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

If not paid by April 1<sup>st</sup> 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 1<sup>st</sup>, 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  $1^{st}$  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  $1^{st}$ .

#### **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 1<sup>st</sup>.

#### 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 <a href="mailto:petershamtax@verizon.net">petershamtax@verizon.net</a>. 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.