

Tax Collection Procedures

Real Estate Tax

Billing Cycle:

Quarterly

Due Dates:

August 1st, November 1st, February 1st and May 1st

Late Payments:

Interest will be charged at 14% per annum on any payment not received by the Finance Department by the due date. Postmarks are not acceptable. After fourth quarter (May 1st), any outstanding balance will be demanded. A demand fee of \$20.00 [MGL Ch 60:15] will be added and if payment is still not received, a warrant fee will be added and the account will be forwarded to the Deputy Collector, Kelley & Ryan. The Deputy Collector will issue a first notice for an additional fee and a second notice for an additional fee. Continued failure to pay will result on the securing of the lien on the property known as a tax taking. The final resolution would be civil suit and/or foreclosure.

Personal Property Tax

Billing Cycle:

Quarterly

Due Dates:

August 1st, November 1st, February 1st and May 1st

Late Payments:

Interest will be charged at 14% per annum on any payment not received by the Finance Department by the due date. Postmarks are not acceptable. After fourth quarter (May 1st), any outstanding balance will be demanded. A demand fee of \$20.00 [MGL Ch 60:15] will be added. If payment is still not received, a warrant fee will be added and the account will be forwarded to the Deputy Collector, Kelley & Ryan. The Deputy Collector will issue a first notice for an additional and a second notice for an additional fee. Continued failure to pay will result in small claims action.

Boat Excise

Billing Cycle:

Annual

Due Date:

Sixty days after issue – usually March or April.

Late payment :

Interest will be charged at 12% per diem on any payment not received by the Finance Department by the due date. Postmarks are not acceptable. If not paid, a demand for payment will be issued and a fee of \$20.00 [MGL Ch 60:15] will be added. If payment is still not received, a warrant will be added and the account will be forwarded to the Deputy Collector, Kelley & Ryan. The Deputy Collector will issue a first notice for an additional and a second notice for an additional fee. Mooring permit availability will be affected by continued failure to make payment.

Motor Vehicle Excise

Billing Cycle:

Annual per registration

Due Date:

Thirty days after issue, date varies upon registration of vehicle. Majority of bills are due in March.

Late Payments:

Interest will be charged at 12% per diem on any payment not received by the Finance Department by due date. Postmarks are not acceptable. If not paid, a demand for payment will be issued and a fee of \$20.00 [MGL Ch 60:15] will be added. If payment is still not received, a warrant fee will be added and the account will be forwarded to the Deputy Collector, Kelley & Ryan. The Deputy Collector will issue a first notice for an additional and a second notice for an additional fee. Continued failure to pay will result in your license and registration being flagged for non-renewal at the Registry of Motor Vehicles.

Utility (Water)

Billing Cycle:

Semi-annual

Due Date:

Thirty days after issue.

Late Payments:

Any payment not received by the Finance Department by the due date will be issued a demand and a fee of \$20.00 [MGL Ch 60:15] will be added. Postmarks are not acceptable. If payment is still not received, shut off warnings will be sent. If payment is still not received, your water will be shut-off.