## EXPLANATION OF YOUR PROPERTY TAX BILL

Tax bills are calculated by the Assessor's office. Once calculated, the Assessors Commit the bills to the Tax Collector for collection. Request for tax abatements and exemptions must be granted by the Assessors. You may contact their office at 978-249-1732.

## Preliminary Tax Bills

The $1^{\text {st }} \& 2^{\text {nd }}$ quarter tax bills are Preliminary bills and are based on each property' previous fiscal taxes including betterments, liens, and assessments. These are estimated bills only.

## Actual Tax Bills

The $3^{\text {rd }}$ and $4^{\text {th }}$ quarter tax bills are Actual Tax Bills. These bills are calculated by multiplying the assessed value of each property by the new tax rate. (Set in the fall), minus any preliminary tax payments.

## Supplemental Tax Assessments on New Construction

The supplemental property tax bill is calculated from the date of the occupancy Permit to the end of the fiscal year and is in addition to the actual tax bill for the fiscal year. The supplemental tax bills will be mailed to the owner of record and are due in the Tax Collector's office by the date specified on the bill. ( 30 days from date of issue)
If you did not receive your Tax Bill
Under state law, Chapter 60, Section 3, failure to receive a bill does not affect the validity of tax or any interest or fines incurred due to late payment. It is the responsibility of the taxpayer to secure his/her tax bill when one is not received. If you do not receive a bill, please contact the Collector's office 978-249-1731.

