

**FISCAL YEAR 2010 TAX:** This tax bill shows the amount of real estate taxes you owe for fiscal year 2010 (July 1, 2009 - June 30, 2010). The tax shown in this bill is based on assessments as of January 1, 2009. The bill also shows betterments, special assessments and other charges.

**PAYMENT DUE DATES / INTEREST CHARGES:** Your preliminary tax was payable in two equal installments if preliminary bills were mailed on or before August 1, 2009. The first payment was due on August 1, 2009, or 30 days after the bills were mailed, whichever was later, and the second payment was due on November 1, 2009. However, if preliminary bills were mailed after August 1, 2009, your preliminary tax was due as a single installment on November 1, 2009, or 30 days after the bills were mailed, whichever was later. Your preliminary tax is shown on this bill as a credit against your tax, including betterments, special assessments and other charges. If tax bills were mailed on or before December 31, 2009, the balance is payable in two equal installments. Your first payment is due on February 1, 2010. Your second payment is due on May 1, 2010. However, if tax bills were mailed after December 31, 2009, the balance is due as a single installment on May 1, 2010, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If tax bills were mailed on or before December 31, 2009, interest will be computed on overdue first payments from February 1, 2010 and on overdue second payments from May 1, 2010 to the date payment is made. If tax bills were mailed after December 31, 2009, interest will be computed on overdue final payments from May 1, 2010, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

**ABATEMENT/EXEMPTION APPLICATIONS:** You have a right to contest your assessment. To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if you believe your property is valued at more than its fair cash value, is not assessed fairly in comparison with other properties, or if a classified tax system is used locally, is not properly classified. If tax bills were mailed on or before December 31, 2009, the filing deadline for an abatement application is February 1, 2010. However, if tax bills were mailed after December 31, 2009, the deadline is May 1, 2010, or 30 days after the date the bills were mailed, whichever is later.

You may be eligible for an exemption from or deferral of all or some of your tax. In order to obtain an exemption for which you are qualified, you must file an application in writing on an approved form with the assessors. The filing deadline for an exemption under Mass. G.L. Ch. 59, §5, Cl. (17, 17C, 17C½, 17D), 18, 22, 22A, 22B, 22C, 22D, 22E, (37, 37A), (41, 41B, 41C), 42, 43 or (52), or a deferral under Cl. 18A or 41A is 3 months after the date tax bills were mailed. The filing deadline for (Clause 41C½, if locally adopted, and) all other exemptions under Ch. 59, §5 is February 1, 2010 if tax bills were mailed on or before December 31, 2009, or May 1, 2010, or 30 days after the date tax bills were mailed, whichever is later, if the bills were mailed after December 31, 2009. The filing deadline for a residential exemption under Ch. 59, §5C, or a small commercial exemption under Ch. 59 §5I, if locally adopted and not shown on your bill, is 3 months after the date tax bills were mailed.

Applications are timely filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. If your application is not timely filed, the assessors cannot by law grant an abatement or exemption.

**INQUIRIES:** If you have questions on your valuation or assessment or on abatements or exemptions, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.