

TOWN COLLECTOR'S REPORT**Jane A. Carman, CMMC**

The formula for the Collector's report is: the balance due as of 6/30/2003 PLUS Commitments, MINUS Abatements/Exemptions, PLUS Refunds, MINUS the Amount Received EQUALS the balance due as of 6/30/2004. For Real Estate, the Tax Title figure is also subtracted, and for Sewer, the amount liened to the next year's Real Estate Tax is subtracted.

The following are definitions of the formula components:

Commitments are documents detailing the amounts due from each taxpayer. The members of the Board of Assessors process the assessment formula; the billing and collection is the Collector's responsibility.

Abatements and Exemptions are authorizations for the taxpayer to pay less than the stated tax, or none. The Board of Assessors issues these forms for various reasons, following acceptable application by the taxpayer.

Refunds are the amounts paid back to the taxpayer due to overpayment, abatement or exemption.

The **Amount Received** is the actual dollar amount taken in by the Collector's office.

The **Tax Title** column is subtracted from the Collector's year-end balance because properties in Tax Title are certified to the Treasurer's office for further processing. The interest rate increases to 16%, and the collection method includes foreclosure.

Sewer bills are due October 1st and April 1st. If not paid by the due date a \$5.00 late fee and interest of 14% per annum is added. If the demand is not paid, the entire amount is added to the next year's Real Estate tax bill as a SewerLien.

You will notice that the figure in the "To Lien" column in the Sewer User FY 2003 row is \$11,933.85. One would expect that this would be the figure carried forward to the Real Estate Sewer Lien for FY2004. However, the \$5.00 late fee and the interest accrued for each of the accounts must be added, resulting in the Sewer Lien figure of \$13,636.24.

Real Estate, Personal Property, Fire District, and Fire District Personal Property Tax bills are due semi-annually, the first half in November or December, depending on the setting of the Tax Rate. The taxpayer has 30 days from the date of issue to apply for abatement. The second half is due May 1st. If bills are not paid in full by May 1st, a \$5.00 late fee and 14% interest is added. If that amount is not paid within 14 days, the Tax Title process begins. Ten parcels were taken in Tax Title in FY2004.

Many mortgage companies and banks pay the taxes through the escrow system. We are happy to provide them with the amounts due when requested; taxpayers are encouraged to send a copy of the bill to their mortgage company as well.

Personal Property and Fire District Personal Property delinquencies are resolved in Small Claims Court when necessary. More often than not, the notification of a court date prompts taxpayers to settle the bill. In FY2004, the court set a date for nine delinquent taxpayers to appear; eight paid before the court date. The ninth paid shortly after the magistrate ruled in favor of the town.

Motor Vehicle bills are due 30 days from the date of issue. After that, a \$5.00 late fee and 12% interest is added. If the total amount is not paid in 14 days, the bill is forwarded to the Deputy Collector, and an additional \$10.00 is

added. For each step in the collection process, additional fees and interest accumulate, culminating in marking at the Registry of Motor Vehicles at \$20.00. Marking at the registry prevents renewal of license and registration.

Assistant Collector Sue Wellspeak and I continue to attend classes for certification by the Massachusetts Collectors and Treasurers Association. Our reduced budget has set back the timeframe for Sue's completion of classes; my recertification is on track.

Should you have any questions regarding your bill, please call Sue or me, or the Board of Assessors, right away. Don't wait for the late bill to arrive. We are always happy to help you find a solution.

Please see charts on next two pages.