

SUPPLEMENTAL PROPERTY TAX ASSESSMENTS

The supplemental tax assessment is made on those parcels for which an occupancy permit is issued during the fiscal year and the new construction increases the parcel value by over 50%. This assessment is *in addition* to the regular property tax that is assessed on the property based on its January 1 status. If the permit is issued between January 1 and June 30, a full supplemental tax assessment is imposed for the following fiscal year as well. In addition, the assessors must abate property taxes on any parcel in the community whenever it loses more than 50% of its value due to fire or other natural disaster after the January 1 assessment date. The statute will now apply automatically unless DOR is notified by the selectmen of its rejection.

There is no statutory deadline for committing the supplemental tax assessments, unlike omitted and revised assessments made under G.L. Ch.59 ~75, 76. Whenever possible, however, assessors should have all supplemental assessments for a particular fiscal year committed no later than the date of the actual commitment for the year the improvement becomes subject to regular real estate taxes.

The provisions of law regarding the procedures for issuing, mailing, paying, and collecting property tax bills generally apply to supplemental tax assessments.

For answers to any questions regarding the supplemental tax assessment, please contact the Assessor Department @781-246-6340 or email the Director of Assessments. For answers to any questions regarding the payment, please contact the Tax Collector @781-246-6386.