

West Tisbury Treasurer/Collector's Office FREQUENTLY ASKED QUESTIONS

1. How is my Real Estate tax calculated?

Real Estate and Personal property taxes are taxed based on MGL Ch. 59 Section 2. The Board of Assessors office is responsible to generate all taxes based on Department of Revenue standards. Assessment of all property is updated yearly based on these standards. The tax rate is then calculated based on the budget requirements of the Town. The approved assessed values are used to disperse the budgetary needs fairly and equitability throughout the community. The taxpayer has the power of the vote at each Annual Town and Special Town meeting regarding budgetary spending. Inquiries regarding this matter should be directed to the Assessors at 508-696-0101 or [click here](#) to access the Assessor's Office at our website.

2. Why might I receive a Personal Property Bill?

You may receive a Personal Property Bill for two reasons, 1) you operate a **business** in West Tisbury and 2) West Tisbury is NOT your primary residence.

Each business or second domicile owner is required to file annually, by March 1st, either a state tax form 2 Form of List or state tax form 2HF. Failure to file may affect the ability to challenge the assessment for an abatement or appeal.

If you are receiving a personal property bill and this is your primary residence that does not include a rental unit or business on the property, please [click here](#) to access the Assessor's Office for more information regarding abatements or by phone at (508) 696-0101. Abatement applications must be filed by February 1st.

Personal property generally includes tangible items that are not firmly attached to land or buildings and are not specifically designed for or of such size and bulk to be considered part of the real estate. This includes merchandise, furnishings and effects, machinery, tools, animals and equipment. Such personal property will be taxable unless a specific exemption provision applies.

Personal Property valued below \$10,000 (total per property) was exempted from taxable status at the 2017 Annual Town Meeting (Article #36).

3. I sold my property in West Tisbury, why am I receiving a personal property tax bill?

Under Massachusetts General Law, if you are the owner of a property as of January 1 of the current calendar year, you will be assessed personal property tax for the full year. For example, if you owned your property in January of 2019, you would be liable for your personal property bill until July of 2020. If you would like to apply for an abatement, [click here](#) for available forms or contact the Assessor's Office directly at 508-696-0101. Abatement applications must be filed by February 1st.

4. Does my mortgage company pay my Personal Property Tax Bill?

NO. If your real estate taxes are escrowed by a bank or mortgage company, you will want to ensure that they make timely payments, but please note that they do not pay the Personal Property Tax.

5. What is the CPA Charge on my bill?

CPA = Community Preservation Act Surcharge

The money collected from this tax is turned over to the Community Preservation Committee and is used for open land acquisition, historic preservation and affordable housing. The tax is calculated at 3% of the current fiscal year assessment, less the first \$100,000 of valuation, multiplied by the tax rate. Property assessed for less than \$100,000 does not pay the CPA Surcharge.

6. Where should I mail my tax payment(s)?

Mail your payment and remittance slip to: Town of West Tisbury, PO Box 4110, Dept. 280, Woburn, MA 01888. **Please make checks payable to the Town of West Tisbury.** If you do not enclose a remittance slip please write the parcel ID (Map, Block, Lot) or Bill # on the check. Do not send any correspondence to this address. Send correspondence and inquiries directly to the Treasurer/Collector, Town of West Tisbury, PO Box 278, West Tisbury, MA 02575. You may also pay your bill online at <https://epay.cityhallsystems.com/> and ensure credit to the correct tax bill on the date you choose. Payment with a credit card costs 3% extra but an ACH/electronic check just costs 50 cents – the same as a stamp.

7. How do I change my mailing address?

Real Estate and Personal Property account information may be changed through the Assessor's Office. Please [click here](#) for an address change form. Return the completed form to the Assessor's Office at PO Box 278, West Tisbury, MA 02575-0278 or via email to assessors@westtisbury-ma.gov

Motor Vehicle Excise tax mailing addresses **must** be changed with the Registry of Motor Vehicles at <https://www.mass.gov/orgs/massachusetts-registry-of-motor-vehicles> and not with the Town.

8. When are taxes due?

Real Estate taxes are due quarterly:

1st Quarter: August 1st

2nd Quarter: November 1st

3rd Quarter: February 1st

4th Quarter: May 1st

Personal Property taxes are due annually on May 1st

Motor Vehicle Excise taxes are due 30 Days from the Date of Issue

When the date on which taxes are due falls on a weekend or holiday, the taxes will be due on the next regular business day.

9. Why does the previous owner's name remain on the Real Estate tax bill after the sale of a Parcel of property?

Per [MGL 59 § 11](#), the bill is assessed to the person who is the owner as of January 1st. The bill will remain in the previous owner's name until the next Fiscal Year "Actual" bill is issued. As a courtesy the Assessor addresses the bill as C/O the new owner's name.

New owners will be automatically updated by the Assessor's Office upon receipt of a copy of the recorded deed from the Registry of Deeds. If the sale is very close to a tax due date, you may call the Collector's Office at (508) 696-0104 or [email](#) for a copy of the bill. You may also update the mailing address on the tax bill by completing the [Address Change Form](#) and returning it to the Assessor's Office at PO Box 278, West Tisbury, MA 02575 or via email to assessors@westtisbury-ma.gov

10. Where can I find my current assessed valuation?

The 1st and 2nd quarter bills are [preliminary bills](#) based on the prior year tax rate and values. The 3rd and 4th quarter bills ([actual bills](#)) will show the current year tax rate and assessed value. For assessment/valuation questions, please [click here](#) to access the Assessor's Office or phone them directly at (508) 696-0101 or via email at assessors@westtisbury-ma.gov

11. Where do I file an Abatement Application?

You can file an application with the Assessor's Office, PO Box 278, West Tisbury, MA 02575. For more information and forms please [click here](#) or contact the Assessor's Office by phone at (508) 696-0101.

12. Why should I pay interest on a late payment if I never received my bill?

Under state law, failure to receive a bill does not affect the validity of the tax or any interest or fines incurred due to late payment(s). It is the responsibility of the taxpayer to contact the Treasurer/Collector and obtain the tax amount due when a tax bill is not received. You may request a duplicate tax bill via [email](#) or by calling the Treasurer/Collector's Office at (508) 696-0104. However, the request must be received early enough to allow sufficient time to avoid late charges.

13. What do I do if I believe a tax bill is incorrect?

You should contact the Assessor's Office, [click here](#), if you believe you are being taxed incorrectly. You may have the option to file for abatement if the deadline has not passed. If you choose to do so, you should be prepared to provide adequate documentation as proof of your claim.

14. What is Motor Vehicle Excise Tax?

It is an annual tax for the privilege of registration. Anyone who registers a vehicle with the Massachusetts Registry of Motor Vehicles (RMV) will be billed based on the information supplied to the Registry of Motor Vehicles on the registrant's application. [M.G.L. Chapter 60A](#) imposes an excise on the privilege of registering a motor vehicle or a trailer within the Commonwealth of Massachusetts. The excise is levied by the town where the vehicle is principally garaged and the revenues become part of the local community treasury. The Registry of Motor Vehicles prepares data for excise bills according to the information on the Motor Vehicle Registration and sends it to the Town Assessors. The town then prepares bills based on excise data sent by the Registry in regulation with Registry requirements.

Contact the Registry of Motor Vehicles to make corrections to your garaging location or mailing address.

15. What is the Motor Vehicle Excise Tax rate?

The rate is \$25.00 per thousand. This is the standard rate for the entire Commonwealth of Massachusetts.

16. How are vehicles valued?

Based on valuation rates set by the state, vehicles are valued as follows:

- 50% of manufacturer's list price in the year preceding the designated year of manufacture*
- 90% of manufacturer's list price (1st year)
- 60% of manufacturer's list price (2nd year)
- 40% of manufacturer's list price (3rd year)
- 25% of manufacturer's list price (4th year)
- 10% of manufacturer's list price (5th year)

**a brand new car released before the model year*

17. How can I get a Motor Vehicle Excise Tax abatement?

To qualify for abatement on your bill two things must have happened.

- 1) The vehicle must have been traded, transferred or junked. You must no longer own the vehicle. A copy of the bill of sale or receipt must accompany your application.
- 2) The registration plate must have been canceled with the RMV or transferred to another vehicle. A copy of the return plate receipt OR new registration must accompany your application.

If an owner of a motor vehicle thinks that he/she is entitled to an adjustment of his/her excise bill, it is strongly recommended that he/she pay the bill in full. There is an abatement application printed on the back of your bill OR you can contact the Assessor's Office for an application for abatement. Follow the

directions on the form and return it to the Town of West Tisbury Assessor's Office, PO Box 278, West Tisbury, MA 02575.

Please take note that if an excise tax bill goes unpaid, an owner risks incurring late fees and penalties if an abatement is not granted prior to Excise Bill due date. If your application is approved, you will receive a refund of the tax abated only.

18. How can I clear a late Excise tax bill?

If your bill is on warrant with the Deputy Collectors Office, please call them directly at (508) 747-4344 to find out the current amount due. Once they tell you the current amount due you may either pay them over the phone with a credit card (a 3% convenience fee applies) or you can obtain cash, a certified cashier's check or money order payable to the Town of West Tisbury. You may hand deliver that payment to the West Tisbury Town Hall, Treasurer/Collector's office. Check payments may be mailed directly to the Deputy Collectors Office. Their mailing address is: Hobin and Hobin, PO Box 1606, Plymouth, MA 02362.

19. What if I moved out of West Tisbury, but reside in another town within Massachusetts?

Whenever you move your location within Massachusetts you are responsible to change the garaging location of your vehicle with the Registry of Motor Vehicles. You will be billed by the community that is shown as the garaging address on your RMV-1 application. Contact the RMV in person or on their website to make the appropriate changes to your registration information:

<https://www.mass.gov/orgs/massachusetts-registry-of-motor-vehicles>

20. What if I moved out of Massachusetts?

When you have moved out of Massachusetts and reregistered your vehicle in another state you may be eligible for an abatement. You must file an application for abatement with proof of the MA plate cancellation AND a copy of the new state registration in a timely manner. Any questions can be directed to the Assessors department.

21. What if I sold or traded in my car?

See # 17 above.

NOTE: It is important to remember that the bill for a vehicle you no longer own should not be ignored.

For further inquiries regarding abatement or assessments should be directed to the Assessor's Office by calling 508-696-0101 or [click here](#) to access their office at our website.

Direct all tax collection questions to the Treasurer/Collector's office. Please [click here](#) to access the office at our website. Contact us by phone at 508-696-0104, 508-696-0108 or by [email](#).