

REAL ESTATE TAXES

Massachusetts general law requires that we must send the property tax bill to the owner of record as of the January 1 date immediately preceding the start of the fiscal year.

This means that if you had purchased property in Middlefield after January 1, the tax bills for July 1 of that year to June 30 of the following year would be in the name of the previous owner, and in this case the bills would be mailed to the previous owner by the Post Office. All attempts are made to include an in c/o for a new owner, but the registry of deeds has a month delay in forwarding copies of deeds to municipalities. Please call the Tax Collector's office to have a bill mailed to you.

The Town of Middlefield uses a quarterly tax payment cycle. The first two tax bills mailed are preliminary, and are mailed June 30 and September 30. The maximum amount of the preliminary bills may not exceed 50 percent of the net tax due on the parcel for the previous year. These bills are due August 1 and November 1. The next two tax bills mailed December 30 and March 30 are actual tax bills. These bills will show the assessed valuation of your property, the tax rate, and the amount you owe for the fiscal year including any other charges such as Electric or Water Liens added to the tax.

Payments are due in the Tax Collector's office by the close of business on the due date. Interest at 14% per annum will be charged for the number of days the payment is overdue after the due date. Timely payment of all bills is generally a prerequisite to preserving an owners right to appeal an abatement decision by the Board of Assessors.

Postmarks do not verify timely payment. It is the responsibility of the taxpayer to ensure that tax bills arrive in the Tax Collector's office on or before the due dates.

To request a receipt, you must enclose the entire bill and a stamped self-addressed envelope. **DO NOT MAIL CASH.**