

PERSONAL PROPERTY TAXES

Personal Property is all tangible property other than real property including but not limited to: business equipment, office machinery, inventory, furniture and fixtures located at the owner's domicile on January 1st.

In general, all tangible personal property situated in Massachusetts and all tangible personal property owned by Massachusetts residents is taxable unless expressly exempt. There are many exemptions, which are usually based on ownership, type of property and use of property.

Personal Property tax is based on a fiscal year and is billed with the actual real estate tax bills (see REAL ESTATE TAXES). Bills are mailed December 31st and are due February 1st and May 1st.

If you have questions regarding your assessment or a change of mailing address, please contact the Assessor's Office at 413-467-7196. Also contact the Assessor's Office regarding abatements or exemptions (see link on previous page).

If you do not receive your bill, contact the Collector's Office at 413-467-7170 to obtain a copy of your bill. State law states that failure to receive a tax bill does not affect the validity of the tax or any interest or fines incurred due to late payment.

Payment is due on or before the due date to avoid any interest or late fees. Please enclose the Collector's copy of your bill with your payment. If you would like a receipt, enclose a self-addressed, stamped envelope with your payment along with the entire bill. Payments can be made by check, money order, cash (do not mail), or on-line payment (see link on previous page). Interest accrues at 14% per annum, computed from the date the bill was due. A demand bill is sent after the completion of the fiscal year to outstanding accounts, which is due in fourteen (14) days.