

**PLEASE REVIEW!**  
**IMPORTANT INFORMATION RELATIVE TO YOUR**  
**FISCAL 2017 TAX BILLINGS**

**TOWN OF SANDWICH – FISCAL 2017 3<sup>rd</sup> PRELIMINARY BILLING**

Due to delays in the Assessing departments' data conversion, The Town of Sandwich, under the rules and regulations of the Massachusetts Department of Revenue, has received permission to issue a **THIRD PRELIMINARY TAX BILL**, which is due on **February 1, 2017**.

The Assessing Department anticipates that the valuation process will be completed in **late February of 2017** and the **4<sup>th</sup> quarter ACTUAL bills** (with assessed values and a Fiscal 2017 tax rate) will be issued by **March 31, 2017**, and due on **May 1, 2017**.

The **3<sup>rd</sup> quarter PRELIMINARY BILL** will be the **SAME amount** as your **1<sup>st</sup> quarter bill**, (which was due August 1, 2016)

The **4<sup>th</sup> quarter ACTUAL bill** will be the **balance due** of the **TOTAL TAX** for **Fiscal Year 2017**, minus the **1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarter PRELIMINARY BILLS**, plus any Betterments (Water, Street, Septic) and Liens (Water).

**ABATEMENTS (Appeal of Assessed value)** – Because values for Fiscal Year 2017 are not yet completed, they will **NOT appear** on the 3<sup>rd</sup> quarter PRELIMINARY BILL, and **NO ABATEMENTS MAY BE FILED** upon this bill.

For **FISCAL YEAR 2017**, the **ABATEMENT** filing period will commence **AFTER** the issuance of the **4<sup>th</sup> quarter ACTUAL bill**, with a deadline of **May 1, 2017**.

**EXEMPTIONS (Statutory personal exemptions for veterans, surviving spouse, elderly, blind)** – If you filed for one of these exemptions last year (for Fiscal 2016), you are encouraged to file for your **Fiscal 2017 exemption** in the normal time frame (**January through April 3, 2017**). We will **NOT** need to note your bills for the pending exemption, as the 3<sup>rd</sup> quarter PRELIMINARY bill already accounts for the exemption you receive. All existing exemptions, if filed in the normal time frame, will be processed on the **4<sup>th</sup> quarter ACTUAL bills**.

For **Fiscal Year 2017**, you may also file for your exemption in the **THREE MONTH period AFTER** issuance of the **4<sup>th</sup> quarter ACTUAL bill**, (April through June 2017).

**QUESTIONS?** For **Abatement/Exemption info**: Assessing (508) 888-0157  
For **Payments**: Tax Collector (508) 833-8012