

TOWN OF SANDWICH – FISCAL 2020
PRELIMINARY QUARTERLY TAX INFORMATION

FIRST and SECOND quarters, (mailed together) are PRELIMINARY – these bills are based upon one-quarter (1/4) of your TOTAL NET tax from FISCAL 2019 (after any *Fiscal 2019 abatements and exemptions*, if processed by June 7, 2019, and any property listing changes.)

All appropriation changes, which lead to tax rate changes for Fiscal Year 2020, are collected only in the 3rd and 4th quarters, which will be mailed by January 1, 2020.

**** PER MGL Ch 653, all NEW CONSTRUCTION/CHANGES as of JUNE 30, 2019 are reflected on these bills.** (New construction, remodeling, listing changes, etc, are based upon Fiscal 2019 schedules. The resultant tax amount is what would have been adjusted from the value of those changes if they were in existence for Fiscal 2020. There currently are NO FISCAL 2020 assessed values.)

**** There are NO VALUES on these bills. VALUES and TAX RATE are set for the 3rd quarter.** (Fiscal 2020 values will be as of the January 1, 2019 date of assessment, using 2018 calendar year sales, in compliance with Massachusetts Department of Revenue regulations.) Tax Rate is determined by dividing the *Tax Levy* (total amount to be raised by property taxation) by the *total assessed value of the Town*.

**** NO ABATEMENTS or EXEMPTIONS may be filed upon these bills. Filing period is after issuance of 3rd quarter (ACTUAL) bills.**

**** CPA – Per Voter Approval (May 2005) Sandwich has converted over from the Cape Cod Land Bank to the Community Preservation Act (CPA). The collection rate (3%) MUST remain the same until 2021.**

NOTE: By STATE LAW, PROPERTY OWNER as of JANUARY 1, 2019 MUST APPEAR on ALL 4 quarters of the FISCAL 2020 bills. Owners after that date will appear as an “In-care-of” provided an address change was filed with the Assessing Department. (If not filed, the mailing address as reflected on the property transfer document will be used.)

For Personal Property: Owner as of JANUARY 1, 2019 is responsible for entire FY2020 billing even if property sold after JANUARY 1, 2019. The Town cannot prorate these bills.

QUESTIONS?

For Tax calculation info: Assessing:(508)888-0157
Assessing Department Address: 16 Jan Sebastian Drive Sandwich MA, 02563

For Payments: Tax Collector:(508)833-8012
Tax Collector Department Address: 145 Main Street, Sandwich, MA 02563