

How is my property assessed?	Properties are assessed based on what comparable properties are selling for in the community during the year of valuation. The Assessors' Office maintains data on all properties in the community and implements procedures to assess properties at fair market value.			
Will someone be inspecting my house?	Typically, homes are inspected and information verified for one of three reasons: 1. A building permit has been filed on the property. 2. The property has been sold within the past year. 3. On going re-inspection of the property to conform to Department of Revenue guidelines. If you would like to schedule a complete interior/exterior inspection of your property to verify data on file, please call the Assessor's Office to make an appointment. An inspection will typically take no more than 15 minutes at which time information will be collected about the characteristics of your home.			
How will I find out what my new assessment is?	The actual 3rd quarter tax bill mailed to you on or before January 1st reflects the assessed value, current tax rate and annual taxes. The assessment of your house can change during revaluation due to inflation and other normal factors that impact the real estate market. The change of the assessed value reflects the changes in the real estate market from the time it was last valued.			
If my assessment increases will my property taxes increase? If assessments increase and the tax rate stays about the same, why not leave assessments the same?	Higher property assessments do not cause higher taxes. The total municipal budget determines the money to be raised from property taxes. The tax rate may stay the same or even decrease because of the overall increase in the total value of the community. Your tax bill is based on the spending of the Town. An increase in the assessed value does not necessarily cause an increase in taxes. Your tax bill is a direct result of the Town's budget.			
Can I review my annual property assessment with someone after receiving the bill?	The objective of a revaluation program is to ensure that everyone's assessment is fair and accurate. If all property is assessed at its market value, individual taxpayers will be assured that they pay only their fair share of the tax burden. Yes. After the values are finalized you may access reports we have available in our office or at the public library. You may review the data and assessed values of all property in town if you wish. The office staff is available to offer assistance and explanations. Abatement applications are accepted until February 1st, the due date for the third quarter bill.			
Doesn't Proposition 2½ mean that my taxes cannot increase more than 2 ½ % per year?	No. Proposition 2½ sets a limit on the entire tax levy for a jurisdiction. While there is a limit to the overall increase in property taxes, the revaluation program may result in increases or decreases in property taxes. Proposition 2½ establishes a limit on the revenue a municipality can raise from property taxes. Proposition 2½ does not limit the amount by which an individual tax bill may change from year to year.			
How does Proposition 2½ limit property taxes?	Proposition 2½ contains two limitations on the amount of property taxes a city or town can raise: The property tax levy ceiling (the amount raised) can never exceed 2½% of the full cash value of all taxable property in the city or town. A tax rate can not be higher than \$25 per \$1,000 of valuation. The property tax levy limit cannot be increased more than 2½% over the prior year's levy limit, with certain exceptions for new growth: or through overrides and exclusions as adopted by the voters.			
How does Proposition 2½ affect my individual tax bill?	The levy limit provisions of Proposition 2½ affect the total amount of taxes to be raised by a city or town. It does not apply to an individual tax bill.			
What is classification? How does it work with Proposition 2½?	The Classification Amendment to the Massachusetts Constitution was adopted by the voters in 1978. It allowed cities and towns to categorize real estate into four classes and to distribute the tax burden among these classes. Proposition 2½ affects the total amount of tax that can be raised. Classification affects which classes of taxpayers will pay what specific share of the total amount of the tax.			
Does Proposition 2½ allow increases in the tax levy?	Yes. Proposition 2½ contains several provisions for an increase in the tax levy limit: 1. The levy limit can be increased by 2½% each year. This percentage increase is less than the annual rate of inflation for each year since the adoption of Proposition 2½. 2. The levy can be increased by the value of the new construction and newly taxable parcels. This provision ensures that cities and towns can recover additional service costs resulting from new taxable projects. 3. The levy can be increased by the adoption of an override. An override provision allows the voters of the city or town to raise additional revenues (or to reduce the levy) by the specific amount. This can be accomplished by placing an override question on the ballot in a general or special election and approving the measure by a simple majority of voters. The increase approved by the voters then becomes part of the base for calculating future years' levy limits. 4. It is important to consider, however, that Proposition 2½ also mandates the property tax levy limit for any given year can never exceed the property tax levy ceiling (which is again, 2½% of the assessed value of all taxable properties within a city or town). An override of the Proposition 2½ levy limit does not allow the levy to exceed the levy ceiling. 5. The levy can be increased by the adoption of an exclusion. The exclusion provision allows the voters of the city or town to exclude bonds or debt issued for municipal capital improvements.			
What is the relationship of property values and the tax rate?	Proposition 2½ sets the maximum amount of property taxes (the levy) that a city or town can raise. Once the amount to be raised is determined, a tax rate is calculated by dividing the amount to be raised by the total valuation of the city or town. Whether the tax rate for a community will increase or decrease from the prior year will depend upon the levy decided upon by the community; it also depends on whether property values appreciate, depreciate or remain steady in the particular community.			