

ASSESSORS' NEWS

FY23 Tax Rates/Tax Bills: Following a public disclosure period of November 28 through December 2, the Department of Revenue (DOR) granted Final Certification of Values for FY23 on December 8. A Tax Classification Hearing with the Board of Selectmen was held on December 15 where a MRF (Minimum Residential Factor) of **.5804**, as recommended by the Assessors, was adopted representing the tax burden shift from Residential (R) to Commercial-Industrial-Personal (CIP) properties. The resulting FY23 split tax rates are **\$5.18/\$9.48 (R/CIP)** (as compared to last year's rates of \$5.33/\$8.69). The DOR approved the tax rates on December 19 and the Assessors signed the FY23 Real Estate and Personal Property tax warrants on December 23. The first half tax bills were mailed on December 24. Tax payments are due to the Tax Collector by **January 30**.

Property Tax Abatements: Applications for abatement for FY23 real estate and personal property taxes must be submitted to the Assessor's Office by **January 30**. The filing of an Abatement Application does not stay the collection of your taxes. The Assessors have three (3) months from the date an application is filed to act on it.

Property Tax Exemptions: The following Mass General Laws (MGL) Chapter 59, Section 5 property tax exemptions are currently available to eligible Rowe taxpayers who satisfy eligibility requirements:

- **Clause 17D** – Surviving Spouse, Minor Child, Seniors (Exemption amount: **\$195**)
- **Clause 22, 22A-E, Paraplegic** – Qualifying Veterans (Exemption amount: **varies**)
- **Clause 37A** – Blind Persons (Exemption amount: **\$500**)
- **Clause 41C** – Seniors (Exemption amount: up to **\$1000**)

Property Tax Deferrals:

- **Clause 41A** – Seniors who meet certain ownership, age, and domiciliary requirements and whose annual gross receipts are within certain limits may be eligible to defer payment of their taxes. Deferred taxes, with interest, must be repaid when the property is sold or the taxpayer dies.

Notes on Exemptions/Deferrals:

- Certain Clauses (17D, 41A, 41C) require full disclosure of personal financial information.
- Applications-and any supporting documentation-are kept confidential (not open to the public).
- Applications are available on the Assessors page of the Town Website or at the Assessor's Office.
- Applications must be submitted by **April 1** or three months after the first tax bills are mailed, whichever is later.
- Following submittal, the Assessors have three months in which to act upon your application.
- The filing of an application does not stay the collection of your taxes.

Personal Property Exemption: Per MGL Chapter 59, Section 5, Clause 54 the Town previously voted to establish an exemption from taxation on personal property valued **≤\$10,000**. This automatic exemption is applicable to residents, businesses, or second homeowners. Taxpayers with personal property assessed at **>\$10,000** will receive a personal property tax bill based on the full assessed value of their personal property (i.e., no exemption for the first \$10,000 in value.)

ASSESSORS' NEWS

How to Contact the Assessor's Office: Assessor's Administrative Assistant Christine Bailey has posted office hours on **Wednesdays and Thursdays from 8A-1P.** She can be available other times by appointment. Christine can be reached at the Assessor's Office at **413-339-5520 x-104** or via email at assessor@rowe-ma.gov. Contact Christine with any questions, for further information, or to request Abatement/Exemption Applications. You may also check the following websites for more information and/or to download applications:

- **Town of Rowe website** – Board of Assessors (BOA) page
<https://rowe-ma.gov/g/39/Board-of-Assessors>
- **Department of Revenue (DOR) website**
<https://www.mass.gov/service-details/taxpayer-forms-and-guides>