



# YOUR BILL

Click on a portion of the bill to zoom in

**TAXES**

**SURCHARGES**

**SPECIAL ASSESSMENTS**



**TOWN OF PROVINCETOWN**  
COLLECTOR OF TAXES  
260 COMMERCIAL STREET  
PROVINCETOWN, MA 02657

2723\*\*\*\*ALTO\*\*ALL.FOR AADC 021  
JOHN C. SAMPLE  
123 COMMERCIAL ST  
PROVINCETOWN MA 02657-2213

THE COMMONWEALTH OF MASSACHUSETTS  
SEE REVERSE SIDE FOR IMPORTANT INFORMATION  
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**Collector of Taxes:**  
LAURA GRANDEL

**Office Hours:**  
Mon - Thurs 8:00 AM to 5:00 PM  
Friday: 8:00 AM to 12:00 PM

**Telephone Numbers:**  
Tax Collector: (508) 487-7015  
Assessor: (508) 487-7017

**Make Check Payable and Mail To:**  
TOWN OF PROVINCETOWN  
P.O. BOX 500  
Medford, MA 02155-0005

**To Pay Your Bill Online:**  
[www.provincetown-ma.gov](http://www.provincetown-ma.gov)

Interest at the rate of 14% per annum will accrue on overdue payments from the due date until payment is made.  
Abatement applications are due in the Assessor's Office by November 2, 2017.

**1<sup>st</sup> Half Receipt**  
Keep This Portion As Your Receipt

Bill Date	10/02/2017	Bill No.	1501
CPA			\$116.84
LANDBK			\$139.19
RETAX			\$3,778.31
<b>Special Assessments</b>			<b>\$730.00</b>
Abatement/Exemption			\$0.00
Total Tax/Special Assess.			\$4,764.34
Current Payments/Credits			\$0.00
1 <sup>st</sup> Half Tax			\$2,747.18
<b>AMOUNT DUE</b>			<b>\$2,747.18</b>

Please return bottom portion of this bill and make checks payable to:  
**Town of Provincetown**  
PO Box 500  
Medford, MA 02155-0005

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PLEASE DETACH HERE & RETURN THIS PORTION WITH YOUR PAYMENT

Based on assessments as of January 1, 2017, your Real Estate Tax for the fiscal year beginning July 1, 2017 and ending June 30, 2018 on the real estate described below is as follows:

PROPERTY DESCRIPTION	
123 COMMERCIAL ST	
Class Code	104
Land Area	0.500 AC
<b>Parcel ID</b>	<b>12-3-456</b>
Deed Date	07/04/2002
Book/Page	12345

**TAX RATE PER \$1,000**  
1-Res 2-Open Space 3-Comm 4-Indust  
**\$7.45 \$9.00 \$7.19 \$7.19**

Assessed owner as of January 1, 2017:  
JOHN C. SAMPLE  
123 COMMERCIAL ST  
PROVINCETOWN, MA 02657-2213

**TAXPAYER'S COPY**  
**TOWN OF PROVINCETOWN**  
Fiscal Year 2018 Actual  
Real Estate Tax Bill

SPECIAL ASSESSMENTS			
Type	Amount	Type	Amount
SWR PST BT	\$270.00	SWRLNN	\$120.00
SWR PRI-BT	\$240.00	WIRLNN	\$100.00

VALUATION	
Land Value	\$210,295
Building Value	\$412,500
Exemption Value	\$115,639
<b>Total Taxable Value</b>	<b>\$507,156</b>
Residential Exemption Applied	

**1<sup>st</sup> Half Payment**  
Return This Portion With Your Payment

Bill Date	10/02/2017	Bill No.	1501
<b>AMOUNT DUE</b>			<b>\$2,747.18</b>

Payments made after 09/01/2017 may not be reflected on this bill.

Town of Provincetown  
PO Box 500  
Medford, MA 02155-0005

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**COLLECTOR'S COPY**  
**TOWN OF PROVINCETOWN**  
Fiscal Year 2018 Actual  
Real Estate Tax Bill

VOLUNTARY DEDUCTIONS TO LOCAL FUNDS

Affordable Housing Fund: \$ \_\_\_\_\_  
Scholarship Fund: \$ \_\_\_\_\_  
Education Fund: \$ \_\_\_\_\_

Please add all donations indicated above to the "Amount Due" total.

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**TOWN OF PROVINCETOWN**  
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**1<sup>st</sup> Half Receipt**  
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<b>AMOUNT DUE</b>			
<b>11/02/2017</b>			<b>\$2,747.18</b>

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**Town of Provincetown**  
**PO Box 500**  
**Medford, MA 02155-0005**

↑ \_\_\_\_\_ PLEASE DETACH HERE & RETURN THIS PORTION WITH YOUR PAYMENT \_\_\_\_\_ ↑

# TAXES

The main contributor to your real estate tax bill is the tax itself. Provincetown has two classes of real estate tax: Residential (RETAX) and Commercial (RECOM). Learn more about each by clicking the icons to the right.

**RETAX**

**RECOM**



## RESIDENTIAL REAL ESTATE TAX

FISCAL YEAR 2018 RATE: \$7.45 per \$1,000

## RETAX

If your property is strictly residential, your tax is calculated by dividing the "Total Taxable Value" of your property by 1,000, and multiplying that by \$7.45. The 2018 rate of \$7.45 is recalculated every year based on the amount of money the Town needs to collect in order to operate the annual budget. Therefore, the budget and expenditures approved at Town Meeting directly affect your tax rate. Commercial properties have a different tax rate than residential properties only because of the Residential Exemption, Provincetown does not currently have a split tax rate.



## COMMERCIAL REAL ESTATE TAX

FISCAL YEAR 2018 RATE: \$7.19 per \$1,000

## RECOM

If your property is strictly commercial, your tax is calculated by dividing the "Total Taxable Value" of your property by 1,000, and multiplying that by \$7.19. The 2018 rate of \$7.19 is recalculated every year based on the amount of money the Town needs to collect in order to operate the annual budget. Therefore, the budget and expenditures approved at Town Meeting directly affect your tax rate. Commercial properties have a different tax rate than residential properties only because of the Residential Exemption, Provincetown does not currently have a split tax rate.

# SURCHARGES

In addition to your real estate tax, the Town has approved two surcharges to be added to the tax bill: CPA (Community Preservation Act) and LANDBK (Land Bank). Click on the icons to the right to learn more.

**CPA**

**LANDBK**



## COMMUNITY PRESERVATION ACT

SURCHARGE PERCENTAGE: 3%\* of Tax

# CPA

In 2004, Provincetown voted in favor of adding the Community Preservation Act surcharge to their tax bills. Unlike real estate taxes, the revenue received from the CPA is specifically designated for areas such as community housing, historic preservation, open space, and recreation. CPA funds are managed through the Community Preservation Committee.

\*The first \$100,000 of value of each property is exempt from this surcharge.



## **LAND BANK**

**SURCHARGE PERCENTAGE: 3%\* of Tax**

## **LANDBK**

Provincetown is one of a few remaining municipalities that utilizes a Land Bank surcharge alongside the CPA surcharge. Unlike real estate taxes, the revenue received from the Land Bank is specifically designated for the purchase and preservation of open space and land. Land Bank funds are managed through the Open Space Committee. [Landbank Legislation expires on January 1, 2020]

\*The entire valuation of a property is subject to the Land Bank surcharge.

## **SPECIAL ASSESSMENTS**

Not all tax bills will include these, but there are three special assessments that may be included with your tax bill:

- "... BT": Sewer Betterment
- "SWR LN": Sewer Bill Lien
- "WATER LN": Water Bill Lien

**... BT**

**SWR  
LNN**

**WATER  
LNN**



## SEWER BETTERMENT

AMOUNT: Varies by property

**... BT**

If you receive sewer services operated by the Town, then you may have a sewer betterment assessed to your real estate tax bill. The sewer betterment rates are decided by the Board of Selectmen, and are usually spread over many years to make the costs more manageable for the taxpayer. Revenue received from sewer betterment payments go directly to the Wastewater Enterprise Fund, and are used to operate the Town's sewer system, specifically to pay the sewer debt.



## **UNPAID SEWER BILL LIEN**

AMOUNT: Unpaid Bill Amount + Interest

**SWR LNN**

If a taxpayer fails to pay their sewer bill in a timely manner, that bill will become liened to their next real estate tax bill.

Revenue received from the payment of sewer liens goes directly to the Wastewater Enterprise Fund, and goes toward the operation of the sewer system.



## **UNPAID WATER BILL LIEN**

AMOUNT: Unpaid Bill Amount + Interest

## **WATER LNN**

If a taxpayer fails to pay their water bill in a timely manner, that bill will become liened to their next real estate tax bill.

Revenue received from the payment of water liens goes directly to the Water Enterprise Fund, and goes toward the operation of the water system.

## **WHEN ARE TAXES DUE?**

Provincetown taxpayers are billed semi-annually.

Your first real estate tax payment is due on the first business day of November.

Your second real estate tax payment is due on the first business day of May.

**FIRST  
BILL.**

**SECOND  
BILL.**

## **FIRST BILL.**

The first bill, mailed at the end of September, includes the following:

- Half of your real estate tax
- Half of your CPA surcharge
- Half of your LANDBK surcharge
- All of your special assessments

## **SECOND BILL.**

The second bill, mailed at the end of March, includes the following:

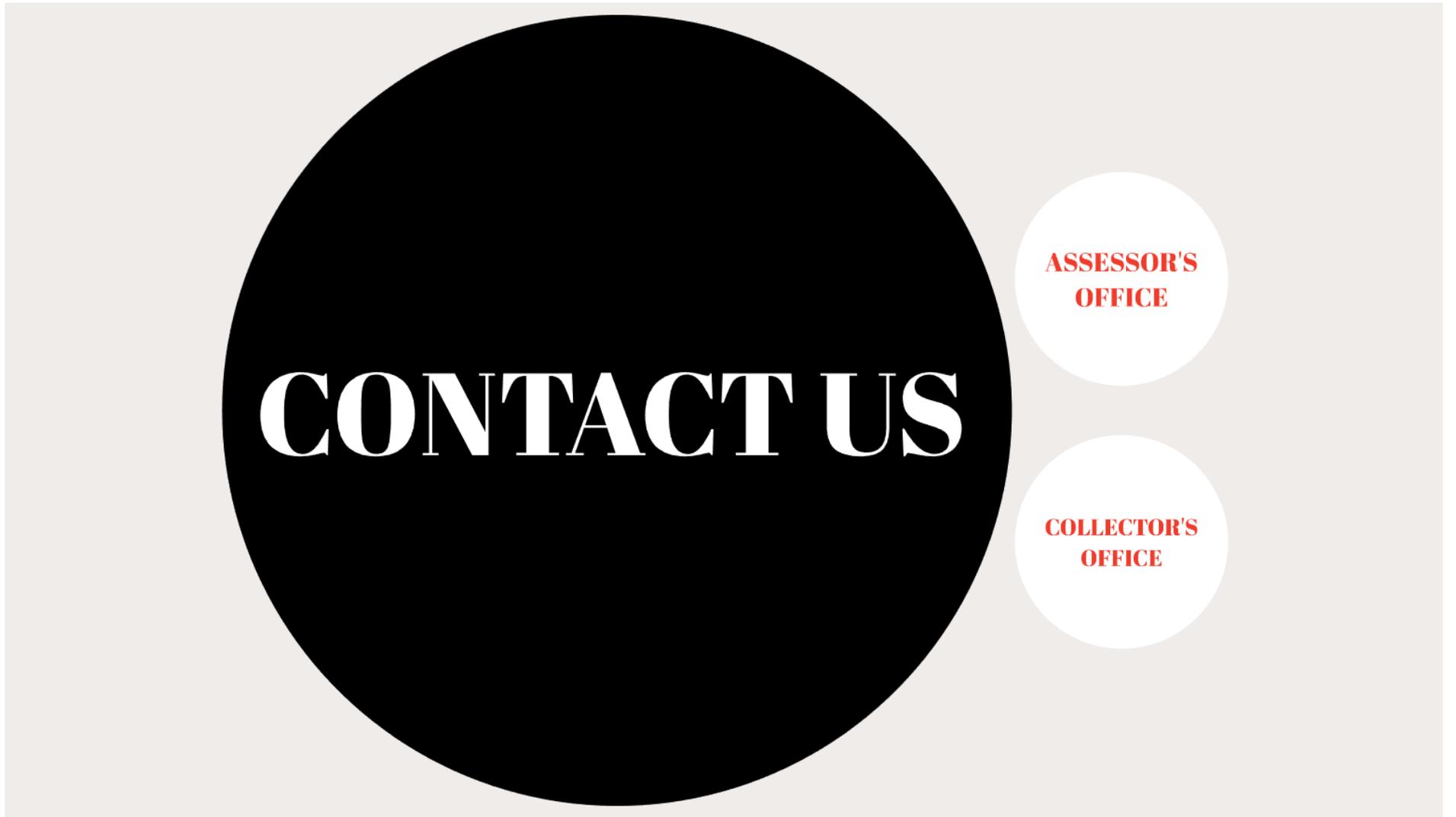
- Half of your real estate tax
- Half of your CPA surcharge
- Half of your LANDBK surcharge

## **RESIDENTIAL EXEMPTION**

If Provincetown is your primary residence, you may be able to receive the residential exemption. This exempts a percentage of your property valuation from real estate taxes and surcharges.

The current exemption rate is 20%.

2018 Exemption Amount: **\$115,639**  
(reduced from your property valuation  
before calculating taxes  
and surcharges)



## **ASSESSOR'S OFFICE**

Please contact the Provincetown Assessor for any questions related to your tax calculations, valuation, special assessments, or exemptions.

**(508) 487-7017**

**SFahle@Provincetown-MA.gov**

## **COLLECTOR'S OFFICE**

Please contact the Provincetown Collector for any questions related to your payment, due dates, or any outstanding balances.

**(508) 487-7015**  
**LGrandel@Provincetown-MA.gov**