

# Town of Lexington

## Important Information

### Helpful information on your Property Taxes, Excise Tax, and Water Bills: What you need to know

Congratulations and all the best to you in your new home. Because this may be your first home, or your previous home was in a community that did not use the quarterly system for billing real estate taxes, here is some helpful information about quarterly taxes in Lexington.

- The previous owner's name will continue to appear on the tax bills until a recorded deed is sent to the Lexington Assessment Office from the Massachusetts Registry of Deeds. Please allow 6-8 months for your name to appear on the bill. Real Estate Taxes are still due by the due date even if you haven't received a bill. Call our office a month *before* the due date for an office copy (please refer to "Important Dates to Remember" listed on the right for all due dates.).
- A helpful suggestion would be to go to the Town of Lexington website [www.lexingtonma.gov](http://www.lexingtonma.gov), click on the link for "On-line Services", then "E-mail Subscriptions List" to enroll on receiving an e-mail reminder of when bills are mailed out.
- Massachusetts laws state that failure to receive a bill does not constitute waiving the late charges. Interest is charged at 14% for all overdue bills.
- 1<sup>st</sup> and 2<sup>nd</sup> Quarters, called "Preliminary Quarters," are estimated on the previous fiscal year's tax amount and includes a prorated increase as allowed under Proposition 2 ½. The 3<sup>rd</sup> quarter bill will apply the new tax rate as well as the new valuation of your home.
- By state statute you have until the due date of the February bill to file an abatement application with the Board of Assessors if the assessment does not reflect the true market value of the property.
- Once your name is on the accounts, any mailing address changes must be made in writing to the Assessor's Office.
- Stamped receipts can be obtained by sending in a self-addressed, stamped envelope and your portion of the bill with your payment.
- Payments can be made on-line through the town's website [www.lexingtonma.gov](http://www.lexingtonma.gov) up until the due date of the bill.
- On-line check payments through your bank's on-line bill pay service must include the **current bill number** in order for payments to be processed. We have been facing problems with bank's on-line checks that do not include enough information; this leads to late fees, delinquencies and interest charges.



#### IMPORTANT DATES TO REMEMBER:

##### REAL ESTATE TAXES ARE DUE ON:

AUGUST 1<sup>ST</sup> (FIRST QUARTER),

NOVEMBER 1<sup>ST</sup> (SECOND QUARTER),

FEBRUARY 1<sup>ST</sup> (THIRD QUARTER)

MAY 1<sup>ST</sup> (FOURTH QUARTER).

IF THE 1<sup>ST</sup> FALLS ON A WEEKEND, THEN THE DUE DATE IS THE NEXT BUSINESS DAY.

OUR FISCAL YEAR RUNS FROM JULY 1<sup>ST</sup> TO JUNE 30<sup>TH</sup> FY2021 BEGAN ON JULY 1, 2020.

**Further questions can be answered by calling the Tax Collector's office at (781) 698-4600. Office Hours:**  
**Monday: 8:30 a.m. – 4:30 p.m.**  
**Tuesday: 8:30a.m. – 7:00 p.m.**  
**Wednesday: 8:30 a.m. – 4:30p.m.**  
**Thursday: 8:30 a.m. – 4:30 p.m.**  
**Friday: 8:30 a.m. – 1:00 p.m.**

### Water / Sewer Bills

- Water/Sewer bills are read every 6 months, approximately during Spring and Autumn.
- The Water Billing Department is located at the Department of Public Works building at 201 Bedford Street in Lexington. Their phone numbers are 781-274-8370 or 781-274-8359.
- Name and address changes must be done in writing to the Water Billing Dept.
- Bills are calculated on an escalating scale; the more water used, the more the units of water cost.
- Average water usage per person is 15 units every 6 months. 1 unit = 100 cubic feet of water. (Approximately 750 gallons).
- Blue cards left on door or in mail box by the meter readers must be filled out promptly to avoid estimated bills

# Excise Tax

All information regarding Excise Tax is provided to all cities and towns from the Registry of Motor Vehicles (RMV). Therefore, all changes (address, garaging and cancellations) must be made directly through the Registry of Motor Vehicles. Failure to change your address and principal place of garaging or to make address corrections will result in incorrect billing.

According to Massachusetts General Laws Ch. 90, Sect. 26A

*“Every person in whose name a motor vehicle...has been registered...shall report any change of his name, residential address, mailing address, or garaging in writing to the registrar within thirty days after the date on which such change was made.”*

To make address corrections, go the Registry’s website;  
[www.mass.gov/orgs/massachusetts-registry-of-motor-vehicles](http://www.mass.gov/orgs/massachusetts-registry-of-motor-vehicles)

Or  
 Visit the nearest Registry of Motor Vehicles branch.

## IMPORTANT!

**Never ignore an Excise Tax!** (even if you no longer own the car). Failure to pay or abate the bill within 30 days will lead to late charges (12% interest) and possible non-renewal of your registration or license. Cars that are sold, traded, “totaled”, stolen, donated or junked may be eligible for an Abatement. Contact the Lexington Assessor’s Office with any questions regarding excise tax abatements.

### IMPORTANT PHONE NUMBERS REGARDING EXCISE TAXES

**RMV:** (857) 368-8080

**Deputy Collector:**  
781 944-8504

**Assessor’s Office:**  
781-698-4570

## Excise Tax Calculations: Where does it come from?

Excise Tax is calculated for the period from January 1<sup>st</sup> to December 31<sup>st</sup> of a calendar year. The date of registration will alter the excise payment for that year. The registry pro-rates the tax by month. For example, if you registered your car in August, you will receive a tax bill reflecting the entire month of August through December 31<sup>st</sup>.

Excise Tax is calculated using the National Automobile Dealers Association (N.A.D.A) Official Used Car Guide and the manufacturer’s original price. **See Table A**

Example, if in the year 2019, you own a 2018 vehicle (2 years old) valued at \$23,000.00, the calculation would be as follows:  
 $\$23,000 \times 60\% = \$13,800.$

$$13.8 (x) \$25.00 = \$345.00$$

Your Excise Tax would be \$345.00 for 12 months\*.

\*The present market value, price paid or condition of the vehicle are not considered in the Excise Tax calculation.

Any questions regarding the valuation of your car or the registration date should be dealt with through the Massachusetts Registry. The Town of Lexington Tax Office does not set the valuation of your car.

Table A	
Preceding Year of Manufacture	50% of Value
Year of Manufacture	90% of Value
Second Year	60% of Value
Third Year	40% of Value
Fourth Year of Value	25% of Value
Fifth Year and After	10% of Value

***The Excise Tax will be \$25.00 per thousand of valuation.***

