Town of Duxbury

878 Tremont Street
Duxbury, MA 02332-4499
OFFICE OF

# TOWN COLLECTOR AND TREASURER 

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1-781-934-1100
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## Tax Collection Procedures

## Real Estate Tax

Billing Cycle: Due Dates:

Late Payments: Interest will be charged at $14 \%$ per annum on any payment not received by the Collector's Office by the due date. Postmarks are not acceptable. After fourth quarter (May $1^{\text {st }}$ ), any outstanding balance will be demanded. A demand fee of $\$ 10.00$ [MGL Ch 60:15] will be added and payment is still not received, a warrant fee of $\$ 10.00$ will be added and the account will be forwarded to the Deputy Collector, Hobin and Hobin Inc. The Deputy Collector will issue a first notice for an additional fee of $\$ 12.00$ and a second notice for an additional fee of $\$ 17.00$. Continued failure to pay will result in the securing of the lien on the property known as a tax taking. The final resolution would be civil suite and/or foreclosure.

## Personal Property Tax

Billing Cycle: Quarterly

Due Dates:
Late Payments: Interest will be charged at $14 \%$ per annum on any payment not received by the Collector's Office by the due date. Postmarks are not acceptable. After fourth quarter (May $1^{\text {st }}$ ), any outstanding balance will be demanded. A demand fee of 10.00 [MGL Ch 60:15] will be added. If payment is still not received, a warrant fee of $\$ 10.00$ will be added and the account will be forwarded to the Deputy Collector, Hobin \& Hobin. The Deputy Collector will issue a first notice for an additional fee of $\$ 12.00$ and a second notice for an additional fee of $\$ 17.00$. Continued failure to pay will result in small claims action.

## Boat Excise

Billing Cycle: Annual
Due Date:
Late payments: Interest will be charged at $12 \%$ per diem on any payment not received by the Collector's Office by the due date. Postmarks are not acceptable. If not paid by the due date, a demand for payment will be issued and a fee of $\$ 10.00$ [MGL Ch 60:15] will be added. If payment is still not received, a warrant fee of $\$ 10.00$ will be added and the account will be forwarded to the Deputy Collector, Hobin \& Hobin, Inc. The Deputy Collector will issue a first notice for an additional fee of $\$ 12.00$ and a second notice for an additional fee of $\$ 17.00$. Additionally, a penalty of $\$ 20.00$ or $20 \%$ of the excise due, whichever is greater is added. Upon collection, the penalty must be credited to the Municipal Waterways Improvement and Maintenance Fund [MGL Ch. 60B Section 4]. Mooring permits and availability will be affected by continued failure to make payment.

## Motor Vehicle Excise

Billing Cycle: Annual per registration
Due Date: $\quad$ Thirty days after issue, date varies upon registration of vehicle. Majority of bills are due in March.

Late Payments: Interest will be charged at $12 \%$ per diem on any payment not received by the Collector's Office or Lockbox by due date. Postmarks are not acceptable. If not paid, a demand for payment will be issued and a fee of $\$ 10.00$ [MGL Ch 60:15] will be added. If payment is still not received, a warrant fee of $\$ 10.00$ will be added and the account will be forwarded to the Deputy Collector, Hobin \& Hobin, Inc. The Deputy Collector will issue a first notice for an additional fee of $\$ 12.00$ and a second notice for an additional fee of $\$ 17.00$. Continued failure to pay will result in your license and registration being flagged for non-renewal at the Registry of Motor Vehicles.

## Utility (Water, Sewer)

Billing Cycle: Semi-annual
Due Date: Thirty days after issue.
Late Payments: Postmarks are not acceptable. If not paid, a demand for payment will be issued and a fee of $\$ 10.00$ [MGL Ch 60:15] will be added. If payment is still not received, an additional fee of $\$ 10.00$ will be added. Continued failure to pay will result in a water lien on the following fiscal year third and fourth quarters.

