



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

<b>Guidelines - General</b>	<b>Massachusetts (MA) Summary Calendar</b>
<b>General Information</b>	<b>General Information</b>
<b>Lien Date:</b>	January 1
<b>Assessment Notice Date:</b>	Values appear on bills, separate assessment notices are not typically sent.
<b>Valuation Methodology:</b>	Fair cash value
<b>State websites:</b>	<a href="http://www.mass.gov/dls">www.mass.gov/dls</a>
<b>How often is the reassessment:</b>	Every 3 years (however some jurisdictions update every year)
<b>Real Property Information</b>	<b>Real Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	100%
<b>Real Estate Rendition Due:</b>	March 1
<b>Omitted Real Property:</b>	Within the same fiscal year, by June 20th
<b>Construction Work in Progress Taxable:</b>	Yes, construction work in progress becomes taxable once an occupancy permit is issued and is assessed on a prorated basis.
<b>Assessment Phase-In Provisions:</b>	None
<b>Pollution Control Taxable:</b>	Exempt
<b>air</b>	Exempt
<b>water</b>	Exempt
<b>Personal Property Information</b>	<b>Personal Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	100%
<b>Personal Property Rendition Due:</b>	March 1
<b>Extension allowed (length and how file):</b>	Typically 30 days. Written request required before return is due.
<b>File Rendition With:</b>	Cities and Towns
<b>Inventory Taxable:</b>	Taxability depends upon business form of taxpayer (corporation, partnership, etc.)
<b>raw materials</b>	
<b>work in progress</b>	
<b>finished goods</b>	
<b>Freeport Exemption:</b>	Personal property that is stored in its original package in a public warehouse is exempt if owned by a person who does not have a domicile or place of business in the state.
<b>Freeport Exemption Application Deadline:</b>	N/A
<b>Licensed Motor Vehicles Taxable:</b>	No
<b>Licensed Motor Vehicles Reported on Rendition:</b>	No
<b>Unlicensed Motor Vehicles Taxable:</b>	Yes



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<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	Yes
<b>Leased Equipment Taxable:</b>	Yes, generally taxed to the lessor
<b>Software Taxable:</b>	No
<b>Abatements/Exemptions:</b>	All tangible personal property is taxable unless expressly exempt. Exemptions are usually based on (1) ownership, (2) type of property, or (3) use of property.
<b>Intangible Property Taxable:</b>	No
<b>Omitted Personal Property:</b>	Pursuant to an audit, may be assessed within 3 years and 6 months of the date return is due or filed, whichever is later.
<b>Construction Work in Progress Taxable:</b>	Personal property CWIP generally not taxable for locally assessed property.
<b>Pollution Control Taxable:</b>	Exempt, Certification required.
<b>air</b>	Exempt
<b>water</b>	Exempt
<b>Relevant citations for landmark property tax decisions:</b>	
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	Quarterly: August 1, November 1, February 1 and May 1. Semi-Annual: November 1 and May 1.
<b>Discounts</b>	None
<b>Payment Options</b>	None
<b>Appeal Information</b>	<b>Appeal Information</b>
<b>Dates Notice of Values typically mailed:</b>	Late December, majority are the tax bill
<b>Appeal Deadlines (received or postmarked):</b>	Postmark