

**ASSESSING TERMS**

**Abatement:** A notice on an approved form to the Board of Assessors that the taxpayer disagrees with the assessment on his/her real or personal property. This must be filed no later than the due date of the 3<sup>rd</sup> quarter bill. This is usually February 1<sup>st</sup>.

**Appellate Tax Board:** A quasi-judicial board for taxpayer appeal after a Board of Assessors has made a decision regarding an abatement application. Applications for appeal must be filed within three months from the date of the decision by the Board of Assessors. Appeals may be made with the Commonwealth of Massachusetts, Appellate Tax Board, 100 Cambridge St., Boston, Massachusetts 02202 and can be reached at (617) 727-3100.

**CPA Community Preservation Act:** Surcharge on the actual tax bill of 3% applied to real property over and above the first \$100,000 of value.

**Decision:** After review of the abatement application, the Board of Assessors makes its decision on whether to grant or deny the application. Once this is done, the property owner has three months to file with the Appellate Tax Board.

**New Growth:** This is the term used to describe the additional Proposition 2 ½ tax revenue raising capacity, which is permitted by reason of the new building construction that takes place within the town.

**Quarterly Tax Bill:** The property tax bill in the Town of Kingston is mailed two times a year as follows:

First quarter - Preliminary bill due August 1  
Second quarter - Preliminary bill due November 1 } Mailed July 1

Third quarter - Actual bill due February 1  
Fourth quarter - Actual bill due May 2 } Mailed December 30

The third quarter actual tax bill indicates the new assessment and new tax rate for the fiscal year. This bill reflects the calculation of the fiscal year total tax due and the deduction of the first two preliminary tax payments. The remaining tax due is divided in half to represent the remaining third and fourth quarter tax payments.

**Statutory Exemption:** A tax relief provision under Massachusetts General Law for certain qualifying taxpayers, elderly persons, blind persons, disabled veterans, surviving spouse or orphaned minor child, widow or orphaned minor child of a police officer or firefighter, and extreme hardship.

**Tax Levy:** The amount of money that must be raised through taxation to balance the town budget for the year. It is the difference between the actual budget amount and the amount of money raised by all other sources.