

## Important Assessing Dates

In Massachusetts, the assessment or valuation date is January first. In addition, Wellesley is a chapter 653 community, which means, any new structures, additions, demolitions, improvements or alterations that occur between January 1<sup>st</sup> and June 30<sup>th</sup> are reflected in the assessments. Any building activity that occurs after June 30<sup>th</sup> will not be reflected in the assessing records until the next year.

Date	Action
<b>January 1, 2021</b>	Assessment date for fiscal year 2022 also referred to as the Lien Date. The assessments are reflective of the real estate market on this date for the purposes of determining assessments. The calendar year 2020 market sales, leases, rental rates and property expenses are analyzed and assessments are adjusted accordingly.
<b>March 1, 2021</b>	Deadline for filing fiscal year 2022 business personal property Form of List.
<b>January 2021 – July 2021</b>	Assessing department inspects and processes all sales and building permits issued between July 1, 2020 and June 30, 2021.
<b>July 2021</b>	Personal exemption applications are mailed to previous year's recipients. 1 <sup>st</sup> quarter tax bills are mailed. Estimated payment is based on prior year's tax bill increased by 2 ½% plus any overrides and debt exclusions. The estimated tax is divided by four.
<b>August 2021</b>	First quarter tax bill payment is due by August 1 <sup>st</sup> . No appeals for overvaluation are permitted.
<b>October 2021</b>	Second quarter tax bills are mailed.
<b>November 2021</b>	Second quarter tax bill payment is due by November 1 <sup>st</sup> . Selectmen conduct a public hearing and vote on adopting a tax classification factor, also known as a single or dual tax rate for fiscal year 2022
<b>December 2021</b>	Town calculates the tax rate and secures approval from Massachusetts Department of Revenue. Third quarter tax bills are issued at the end of the month.
<b>January 2022</b>	Abatement applications are accepted in the assessors' office.
<b>February 1, 2022</b>	Third quarter tax payment and abatement applications are due.
<b>January 2022 – March 2022</b>	Assessors review abatement applications. Applications must be acted on within ninety days of receipt.
<b>April 1, 2022</b>	Applications for personal exemptions (elderly, veterans, deferrals, and other statutory exemptions) are due.
<b>April 2022</b>	Fourth quarter tax bills are issued. This is the final tax bill for FY2022.
<b>April 2022</b>	Appeals to Appellate Tax Board are due within 3 months after action of overvaluation abatements by the Board of Assessors.
<b>May 1, 2022</b>	4th quarter tax bill payment is due.