Onset Fire District Onset Water Department 15 Sand Pond Road, P.O. Box 171 Onset Massachusetts 02558-0171 508-295-0603 Website: onsetfiredistrict.org

**Approximate Bill Mailing Dates** – We frequently hear that a bill was never received. We are usually told this just before being asked to "forgive" interest. Chapter 60 Paragraph 3 of the Massachusetts General Laws states that failure to receive a tax bill does not relieve the taxpayer of the responsibility to pay taxes, charges, penalties, or fees.

## Utility Interest Charges: Why They Cannot Be Waived

As a municipality, the Onset Water Department is subject to Mass General Laws, in this case, those laws that relate to municipal finance and taxation. Those statutes enable us to value property, tax property, and charge for water and sewer usage.

Utility charges are similar to taxes in the ability for unpaid amounts to accrue interest, fees and ultimately to have a lien placed on the property. The rate of interest charged is set by statue (Mass General Law, Chapter 59, section 57) and there is no provision to change that at the local level, so therefore, you cannot waive interest because you are in theory changing the rate of interest down from 14% per annum to 0%.