



TOWN OF NANTUCKET

TAX COLLECTOR'S OFFICE
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LANDFILL USER FEES

Beginning in fiscal year 1990 all commercially assessed properties are to be assessed a fee by the Town in one of the following (6) six categories. Rates are subject to change. The current rates listed were amended by the Board of Selectmen to begin with Fiscal Year 2020.

1. **Class 1** – Trucking terminals, storage warehouses and distributing firms, automotive repair, gas stations, residence halls and dormitories of 10 or less occupants (no food serving facilities), stores under 1,000 square feet, business offices under 1,000 square feet, recreational establishments and art galleries, No establishment in this class can have food serving facilities attached.
Class 1 - \$200.00
2. **Class 2A** – Markets and grocery stores under 10,000 square feet, banks, general multi-office buildings, commercial green houses, stores over 1,000 square feet and multi-store buildings, hardware stores, printing shops and liquor stores, No establishment in this class can have a restaurant or any type of food service facility attached or included.
Class 2A - \$399.00
3. **Class 2B** – Retail food stores and bakeries which sell commercially prepared foods and also prepare foods for sale in bulk quantities (not single servings) for off-premises consumption.
Class 2B - \$785.00
4. **Class 3** – Supermarkets (in excess of 10,000 square feet), restaurants, lumber yards, yacht clubs, caterers, nursing homes and hospitals.
Class 3 - \$1,571.00
5. **Class 4A** – Boarding and rooming houses, hotels, motels, resorts – all without restaurants (continental breakfast not considered a restaurant).
Class 4A - \$86.00 + \$22.50 (per guest room)
6. **Class 4B** - Boarding and rooming houses, hotels, motels, resorts that have restaurants.
Class 4B - \$1,571.00 + \$86.00 + \$22.50 (per guest room)

According to the Massachusetts Department of Revenue, user fees differ from property taxes in that they are not collected to raise revenues, but to compensate local governments for their expenses in providing the services. These services are similar to other types of services such as electricity, phone and water. All consumers regardless of tax status or exemptions receive the same service. Consequently, all properties even exempt properties will be charged landfill fees.

It is important to note that all properties are subject to landfill fees. Residential properties in the past also received a separate landfill bill; they now have the fee built into their tax base.

The landfill user fee is assessed against the property and not the owner. Any prior year unpaid fees are the responsibility of the current owner. And if they remain unpaid they will be liened to the corresponding real estate tax bill.