

How to File for a Real Estate Tax Abatement

Introduction

Each year, questions arise concerning the abatement process and filing for tax relief. In any mass appraisal, errors may appear that affect value, whether it is an error in measuring the property or the inclusion of something that does not exist, and/or the misstatement of location or area attributes. Massachusetts General Laws allow the taxpayer a vehicle by which they can contest an assessed value of a specific parcel. The following is a description of the abatement process, when to file and what to do to ensure that an abatement application is properly completed and provides the information necessary for proper analysis and evaluation.

Why should a taxpayer file an abatement?

A taxpayer should file for an abatement only if they have a valid reason to file. Good reasons are: inaccurately measured improvements, additions that do not exist, amenities such as pools and sheds that have been removed or never built, or a lack of equitability in valuation. Unacceptable reason for filing: displeasure with the value estimate or tax rate, unhappiness that values have increased, or taxes have increased, etc.

Investigation is an **IMPORTANT** first step.

If a person believes they are unfairly taxed, they should investigate comparable properties to see if their parcel(s) are being valued fairly:

- Ask for a copy of your property record card and check the data on the card.
If discrepancies exist, contact the assessor's office. An appointment may be necessary to view the property.

- Look at the assessed values of similar homes in the area.

Comparability is extremely important. If a lot is improved with a Cape-style home, the values of similar Cape-style homes in that area should be investigated. Values of Ranch-style homes would be inappropriate when valuing a Cape because it is impossible to know how the value of a Ranch relates to the value of a Cape.

- Check the sales of comparable properties in the area.

Again, it is extremely important to research only the sales of truly comparable homes during the time period being considered. Fiscal Year 2023 valuations are based on the analysis of sales that occurred during calendar years **2021 & 2022**. Often, the sale of the filing taxpayer's home—if it occurred during the appropriate time frame—can be used as support for a change in value. The sale must be an arms-length transaction (meaning not between relatives, divisions of the same corporation, or a distressed sale), and must reflect normal market tendencies. This can be a double-edged sword if the recent sale of the property is HIGHER than its assessed value.

Assessment data is available online: <http://www.tyngsborough.patriotproperties.com>

If the investigation reveals that a property is assessed fairly, then it is inappropriate to apply for an abatement. Many hours of staff time is used researching the validity of abatement requests. Filings that are without merit are a waste of taxpayer's money.

FILING FOR AN ABATEMENT

Filing Dates:

Abatement applications must be submitted or postmarked on or before February 1, 2022.

Time Frame(s):

The assessors must act upon all applications within three months (12 weeks) after the date that the application is filed, unless the Board of Assessors and the taxpayer agree to an extension IN WRITING. All requests that are not acted upon within the three months and do not have an extension; are "deemed denied". It is important for a person filing for an abatement to note the date that the application was filed, and to contact the assessor's office if notification of a decision on the abatement is not received within ten (10) weeks of the filing.

If the Board of Assessors feels that an inspection of the taxpayer's building is appropriate, the taxpayer will be asked to schedule an appointment for a property inspection. The taxpayer must respond to all requests from the assessors within ten (10) days. If a request is not responded to within the allotted time period, it may jeopardize the application or any subsequent appeal.

The Right to Appeal:

If the Board of Assessors denies a request for abatement, taxpayers may appeal to a higher authority: The Appellate Tax Board (ATB). An appeal to the ATB must be filed within three (3) months of the denial of the abatement application by the Board of Assessors. The ATB is operated like a court of law with a hearing officer and sworn testimony. The taxpayer must present a convincing case before a hearing officer with supporting documentation of their value conclusions as the basis of the appeal.

Conclusion:

Abatements afford the taxpayer the ability to voice their concerns regarding the value of their property, provided they have a strong conviction that they are being unfairly burdened and can adequately prove their position. The abatement process is necessary to ensure that property is being valued fairly and that no one is unfairly taxed. It is the intention of the Board of Assessors to listen and resolve all reasonable requests that are well documented and properly supported.

Please note:

Filing an abatement request does not prevent the collection of your taxes. To avoid loss of appeal rights or addition of interest and other collection charges, the tax should be paid timely and as assessed.