

How to File for a Tax Abatement

Introduction

Each year, questions arise regarding the abatement process and the filing of applications for tax relief. In any mass appraisal system, errors may occur that affect a property's assessed value. These errors may include incorrect measurements, the inclusion of improvements or amenities that do not exist, or misstatements related to location or area characteristics.

Massachusetts General Laws provide taxpayers with a process to contest the assessed value of a specific parcel. The information below explains the abatement process, when to file, and how to ensure that an abatement application is properly completed and includes sufficient information for review and evaluation. Please note that once an application is filed, a property inspection is required.

Why should a taxpayer file an abatement?

A taxpayer should file an abatement application only when there is a valid reason to do so.

Acceptable reasons include, but are not limited to:

- Inaccurately measured improvements
- Additions or features listed that do not exist
- Amenities (such as pools or sheds) that have been removed or were never constructed
- Lack of equity in valuation when compared to similar properties

Unacceptable reasons for filing include dissatisfaction with the tax rate, general displeasure with the assessed value, or frustration that property values or taxes have increased.

Investigation is an **IMPORTANT** first step.

Taxpayers who believe their property is unfairly assessed are strongly encouraged to conduct research before filing an abatement application:

➤ **Review your Property Record Card**

Request a copy of your property record card and verify that all information is accurate. If discrepancies are found, contact the Assessor's Office.

➤ **Compare Similar Properties**

Review the assessed values of comparable properties in your neighborhood. Comparability is critical. For example, a Cape-style home should be compared only to other Cape-style homes in the same area. Comparing different styles, such as Ranch homes, is not appropriate, as value relationships cannot be accurately determined.

➤ **Research Comparable Sales**

Review sales of truly comparable properties within the applicable timeframe. Fiscal Year 2026 valuations are based on the analysis of sales that occurred during calendar year 2024.

In some cases, the sale of the subject property itself may support a change in value, provided the sale was an arm's-length transaction (not between related parties, corporate transfers, or distressed sales) and reflects typical market conditions. Taxpayers should be aware that a recent sale price higher than the assessed value may not support an abatement request.

Assessment data is available online: www.tyngsborough.patriotproperties.com

FILING FOR AN ABATEMENT

Filing Dates:

Abatement applications must be received or postmarked on or before February 2, 2026. Applications filed after this deadline cannot be accepted.

Inspection Requirement:

Upon filing an abatement application, an inspection of the property is required. Inspections allow the Assessors to verify property data and ensure accurate evaluation of the request.

Time Frames:

The Board of Assessors is required to act on all abatement applications within three (3) months (12 weeks) from the date the application is filed, unless both the taxpayer and the Board agree **in writing** to an extension. If no action is taken within the three-month period and no written extension exists, the application is considered “deemed denied” by operation of law. Taxpayers are encouraged to note the date their application is filed and to contact the Assessor’s Office if a decision has not been received within ten (10) weeks of filing.

If the Board of Assessors determines that a property inspection is necessary, the taxpayer will be contacted to schedule an appointment. All requests from the Assessors must be responded to within ten (10) days. Failure to respond within this timeframe may jeopardize the abatement application or any subsequent appeal.

Right to Appeal:

If an abatement application is denied by the Board of Assessors, the taxpayer has the right to appeal to the Appellate Tax Board (ATB). An appeal to the ATB must be filed within three (3) months of the date of the abatement denial. The ATB operates in a manner similar to a court of law, with hearings conducted under oath before a hearing officer.

The burden of proof rests with the taxpayer, who must present credible evidence and supporting documentation to substantiate their opinion of value.

Conclusion:

The abatement process provides taxpayers with an opportunity to raise legitimate concerns regarding the assessed value of their property. When supported by accurate data and proper documentation, abatements serve as an essential mechanism to ensure fair and equitable property taxation.

It is the goal of the Board of Assessors to review all well-documented and reasonable requests carefully and to resolve valuation concerns in a fair and consistent manner.

It is the intention of the Board of Assessors to listen and resolve all reasonable requests that are well documented and properly supported.

Important Notice:

Filing an abatement application does not suspend the collection of taxes. To avoid loss of appeal rights, the accrual of interest, or additional collection charges, the tax should be paid timely and as billed, even while an abatement application or appeal is pending.