

Abatements and Appeals

REAL ESTATE AND/OR PERSONAL PROPERTY ABATEMENTS AND APPEAL

When and How to Apply

If you feel that your property has been overvalued, disproportionately assessed, incorrectly classified, or is exempt from taxation; you may apply to the Assessors' Office for an abatement. You must file a written request on the approve form (which may be obtained at the Assessors' office).

Abatement applications, which must be filed for each and every fiscal tax year being appealed, must be filed and received in the Assessors Office after the third quarter tax bills have been mailed and no later than February 1st. The Board of Assessors cannot act on any abatement applications received after February 1st. Forms are available online and in the Assessors' office during the filing period annually. The full tax due must be paid by February 1st to avoid interest charges.

Board of Assessors Review

Upon receipt of an abatement application, you are required to schedule an appointment for a member of the office staff to visit your property and conduct both an interior and exterior data verification of your property. This data verification will assist us in determining the fair cash value of your property. To avoid a denial of your application and to retain your right to appeal the Board of Assessors decision, you must provide all the information requested. The Board of Assessors has three (3) months to act on your abatement application. Failure to act within this time period is deemed a denial.

Appeal of the Board of Assessors Decision

If you are not satisfied with the decision of the Board of Assessors – or if you have not received a notice of the Board of Assessors decision within (3) months from the date you filed your abatement application, you may appeal to the Massachusetts Appellate Tax Board, (ATB), a state agency that hears appeals from taxpayers who have been denied or not satisfied by the Board of Assessors decision at the local level. The ATB hears appeals on disputed value of real property, and personal property. It also hears appeals on the denial of

abatements for excise tax, and personal and charitable exemptions, Department of Revenue and state tax.

Appeals to the ATB must be filed within three (3) months from the date of the Board of Assessors decision. If you received no notice of the Board of Assessors decision, then an appeal may be filed after three (3) months from the date you filed your abatement application. If the tax is over \$3,000.00 it must be paid timely without incurring interest in order to file an appeal with the ATB.

The agency is located at 100 Cambridge Street, Boston, MA 02114 (617-727-3100). Appeal forms may be obtained at the ATB, there is a filing fee.

DEFINITIONS

Real and Personal Property

There is a physical distinction to be made to determine whether property is Real or Personal. Real estate is the physical land and appurtenances including structures affixed thereto in addition to the interests, benefits and rights inherent in the ownership of physical real property known as the bundle of rights.

Personal Property is generally those items not permanently affixed to real estate. Personal Property is movable and can be removed without serious damage either to the real estate or to the item being removed. The three categories of taxable personal properties are:

1. Business and professional furnishings
2. Machinery used in conduct of the business
3. Personal Property of public utilities