

APPLICATIONS TO ASSESSORS FOR ABATEMENT

Abatement Procedure

The statutory abatement procedure set out in G.L. c. 59, §§ 59-69 is the only remedy available for a taxpayer who owes any portion of an assessed tax to contest the amount and reduce the liability.

Application Requirement

The taxpayer must file an application with the assessors on a form approved by the Department of Revenue (DOR) to properly apply for abatement. The application is a simple notice of a claim for abatement of a tax that identifies the assessed owner or other applicant and, in the case of real estate, identifies the particular property at issue. It does not need to contain detailed information supporting the claim. It must be signed by the applicant (or an authorized agent), but the signature need not be handwritten.

Applicants for Abatement

Aggrieved Taxpayer

The taxpayer must be aggrieved by the assessment of the actual tax for the fiscal year to apply for an abatement. The actual tax bill is the bill issued after the tax rate is set for the fiscal year. Preliminary bills, or any notices of proposed valuations that assessors send taxpayers during revaluation programs, do not give rise to abatement rights.

Proper Applicants

Assessed Owner

An assessed owner is personally liable for a property tax and may apply for abatement. The assessed owner is the owner of record on the January 1 assessment date for the fiscal year. Rev. 01/22

Personal Representative or Trustee

The personal representative of the estate, or the personal representative or trustee under the will, of a deceased assessed owner has the same right to apply for an abatement as the assessed owner would have if alive.

Subsequent Owner

A person or entity acquiring title to real estate after the assessment date is treated the same as the assessed owner and may apply for an abatement without first paying any of the tax.

Other Applicants

In the case of real estate, other persons or entities with an interest in the property may also apply for abatement if certain prerequisites are met. They include (1) a tenant under a lease that requires payment of at least half of the tax, (2) a mortgagee during the last 10 days of the application period if the assessed owner has not already applied, and (3) others with an interest in or possession of the property. Payment of all or some of the tax before applying is required for some of these applicants.

Application Deadline

A taxpayer must timely file an abatement application. A taxpayer who does not file on time loses the right to any abatement. In addition, assessors lack jurisdiction and authority to grant an abatement to the taxpayer.

Due Dates

Abatements

The deadline for applying for an abatement of property taxes is the due date of the first installment of the actual tax bill. In communities that use a quarterly billing cycle, the due date of the first actual installment is usually February 1. If the actual tax bills are mailed after December 31, however, it is May 1, or 30 days after the bills are mailed if that date is later. In communities that use a semi-annual billing cycle, the first actual installment is usually due November 1, or 30 days after the bills are mailed if that date is later.

Personal Exemptions and Deferrals

The deadline for applying for personal exemptions for seniors, veterans, blind persons and others, and tax deferrals for seniors and persons with temporary financial hardships, is April 1, or three months after the bills are mailed if that date is later Due Date on Non-business Day. The due date for abatement applications is automatically extended to the next business day when it falls on (1) a Saturday, Sunday or legal holiday, or (2) a day when municipal offices are closed, as authorized by charter, by-law, ordinance or otherwise, for weather-related or other public safety emergency.

Timely Filing

To be timely filed, an application must be (1) actually received in the assessors' office by the close of business on or before the application due date, or (2) postmarked by the United States Postal Service, as mailed first class postage prepaid to the proper address of the assessors on or before the application due date.

Applications may be made by FAX or e-mail. If the assessors have their own FAX number or e-mail address and direct applications to that number or address, the application must be received by the close of business on or before the application due date. If the application was Faxed to a general municipal fax number, or e-mailed to a general municipal e-mail address, instead, the application must be delivered to the assessors' office by the close of business on or before the application due date to be timely. Assessors should accept all applications submitted to them.

To verify timely filing, assessors must date stamp all applications received in their office and note the delivery method, e.g., by hand, private delivery service, mail, FAX or e-mail. For applications delivered by mail after the application deadline, they must retain and attach to the applications, the envelopes in which they were mailed. If the assessors determine an application was not timely filed, they should notify the taxpayer no action can be taken due to the late filing.