

GENERAL RESIDENTIAL ABATEMENT INFORMATION

When and where do I file?

Applications for property tax abatements are available at the Assessor's Office and via a link on the town's website at www.wnewbury.org. Forms may be filed any time after the third quarter tax bill is mailed and on or before the due date of that bill, usually the first business day of February. Any application filed after the date taxes are due as a matter of state law cannot be considered by the Assessors. **No abatement can be granted unless the application is filed on time.**

Application Forms are available in the Assessor's Office. Office hours are Monday thru Thursday 8:00 a.m. to 4:30 p.m. and Friday 8:00 a.m. to 12:00 p.m.

What are the criteria for filing for an abatement?

Applications are generally filed by those who feel that their **PROPERTY ASSESSMENT** is higher than the price for which the property can be sold or if there is a mistake on their property record card that serves to overstate property value. Abatements **CANNOT** be granted because a homeowner considers taxes in general to be too high. Assessors are charged with the responsibility of determining property value and all the allocation of the tax levy.

An abatement is based on a reduction in the assessed value of the taxable property, or a parcel may be exempted completely from the property tax based on use (a church, for example). **An application cannot be filed on taxes from previous years.** Abatement applications must be filed after the **January 1st tax bill is issued.**

What information should I include with my abatement application?

It should be as specific as possible as to why you feel your **ASSESSMENT** is too high. Assessments are determined after the careful analysis of sales that have taken place in the community. After our analysis and assignment of new valuations, all aspects are then reviewed by the Massachusetts Department of Revenue. The purpose of this review is to assure that the sales model that we developed accurately reflects the sales and has been applied consistently throughout the town.

To defend your position, you should site actual sales of comparable properties. The Assessor's office will have arms-length sales information available for you to use. If you **do not** find a sold property that is comparable to yours, review its property record card and your own to make sure items like lot size and living area are truly comparable. Also, check your information to ensure accuracy. We also have a public web site www.wnewbury.org you can access for property information.

While checking the accuracy of your property record card, please be mindful that some of the data is simply descriptive and does not affect your value. An example would be room count; we have 7 and you have 8 or we list 4 bedrooms and you only have 3.

Additional information request The Assessing department is authorized by law to request information that is necessary if we are to properly determine the fair cash value of the property. Massachusetts general law chapter 59 section 61. To preserve your right to appeal an abatement decision, you must provide all information to the Assessing department. Failure to respond to an information request within 30 days of the date on which the application for abatement is filed, will result in a denial of the application and may bar an appeal to the appellate tax board.

VERY IMPORTANT: Assessments are based on sales from two years previous. For example, since sales from 2018 were used to establish the fiscal year 2020 assessments, applicants are strongly urged to use sales **only** from 2018.

What happens after I file?

All applicants will be subject to a complete interior and exterior inspection of the property.

Next, each application and all relevant property information will be reviewed by the Board of Assessors. Then the sales of the most similar properties will be reviewed and particular attention will be given to those sales submitted by the applicant.

The Board must render a decision within 90 days from the date of application and notify the applicant within 10 days of that decision. If you have any questions about the decision of your abatement application, feel free to contact the Assessing Department at 1-978-363-1100 ex 117.

Do I still pay my taxes after I file an application for abatement?

Yes, to avoid interest charges the taxes should be paid by the due date. Non-payment or late payment could jeopardize your rights to appeal.

Can I appeal the decision of the Board of Assessors?

Yes you can. If you are dissatisfied with the decision of the Board of Assessors, you may file an appeal with the states' Appellate Tax Board, 100 Cambridge St, Boston, MA 02114. Their telephone number is 1-617-727-3100.