

Town of Boxford
Office of the Assessor
Information Sheet:

How to File for an Abatement

Introduction

Typically 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 were never built, or a lack of equitability in valuation. Unacceptable reasons for filing: displeasure with the value estimate or tax rate, unhappiness that values 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 disparities exist, contact the assessor's office. An appointment may be necessary to have the property viewed. **The values of all properties in town may be found on our website, <http://www.town.boxford.ma.us>.**
- **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. Areas of comparability to consider are: style, size, condition and neighborhood.
- **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 2024 valuations are based on the analysis of **sales that occurred during calendar year 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.

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

If discrepancies are found and you claim that your property is "overvalued" or "disproportionally assessed", you **MUST** include **a list of at least three similar properties that support your request for a lower valuation.** ***Failure to provide the information may result in the loss of your appeal rights.***

FILING for an ABATEMENT

Filing Dates

Abatement applications must be submitted or postmarked on or before **February 1, 2024**. The Board of Assessors may not act on an abatement if the application is not timely filed.

Time Frame(s)

The assessors must act on all applications within three months 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 weeks of 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 for information or an inspection to the property from the Board of Assessors within 30 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 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 on 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 to and resolve all reasonable requests that are well documented and properly supported.

Please note:

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