

Abatement Qualifications and Process¹:

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

Application Requirement:

The taxpayer must file an application with the Assessor on a form approved by the Department of Revenue (DOR) to property apply for abatement.

Reasons to file an abatement:

1. **Overvaluation**: The taxpayer disagrees with the assessors' appraisal of the fair cash value of the property or believes the valuation reflects a data or other error;
2. **Disproportionate assessment**: The taxpayer believes that the property is valued at a higher percentage of fair cash value than other properties due to an intentional, discriminatory assessment policy;
3. **Misclassification of real property**: The taxpayer believes the property is not properly classified and the community has multiple tax rates, i.e., the property should be classified as residential, not commercial, and be taxed at the lower residential rate;
4. **Statutory exemption**: The taxpayer believes an exemption applies based on the ownership or use of the property.

Other Remedies:

A taxpayer who claims no liability for an assessed tax is not limited to the statutory abatement Procedure set out in G.L. c. 59, sections 59-69 and does not have to adhere to the strict deadlines that apply to abatement applications. This generally is limited to cases where the taxpayer does not own the property or qualifies for a complete exemption from taxes.

Applicants Eligible for Abatement:

1. **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.
2. Proper Applicants as follows:
 - a) **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.
 - b) **Executor, Trustee or Administrator**- An executor under a will or an administrator of the estate, of a deceased assessed owner has the same right to apply for an abatement as the assessed owner would have if alive.
 - c) **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

- d) 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 the following:
- a) Tenant under a lease that requires payment of at least half of the tax;
 - b) A mortgagee between September 20 and October 1 of the fiscal year if the assessed owner has not already applies, and;
 - c) 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.

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. Abatement applications for fiscal year 2014 were due February 3, 2014.

Source documents:

¹ Massachusetts Department of Revenue, Division of Local Services, Assessment Administration: Law, Procedures and valuation, Course Handbook 2012