TAXPAYER INFORMATION ABOUT THE ABATEMENT PROCEDURE

REASON FOR ABATEMENT	An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any billing problem or error, you must apply for an abatement. You may apply for an abatement if your property is: 1) Overvalued (assessed value is more than the fair cash value as of January 1, 2022; 2) Disproportionately assessed in comparison with other properties; 3) classified incorrectly as residential, open space, commercial or industrial property; or 4) partially or fully exempt.
WHO MAY FILE AN APPLICATION	You may file an application if you are; (1) the assessed or subsequent (acquiring after January1) owner of the property; (2) the owner's administrator or executor; (3) a tenant paying rent who is obligated to pay more than one half of the tax; (4) a person having an interest in or possession of the property or (5) a mortgagee if the assessed owner has not applied.
WHERE AND WHEN AN APPLICATION MUST BE FILED	Your application must be filed with the Assessors at the close of business on or before February 1, 2023. This deadline cannot be extended or waived by the Assessors for any reason. If your application is not timely filed, you lose all rights to an abatement and the Assessors cannot by law grant you one. An application is filed when received by the Assessors at the close of business on the deadline date or postmarked by the United State Postal Service by the due date first class postage prepaid and to the proper mailing address of the Assessors which is 36 Court Street Room 9, Springfield MA 01103
PAYMENT OF TAX	Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors disposition of your application. Failure to pay the tax assessed when due may also subject you to interest, charges, and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax, you will receive a refund.
ASSESSORS DISPOSITION	Upon applying for an abatement, you may be asked to provide the Assessors with written information about the property and to permit them to inspect it. Failure to provide information or permit an inspection within 30 days of the request may result in the loss of your appeal rights. The Assessors have 3 months from the date your application is filed to act on it unless you agree in writing before the period expires to extend it for a specified time. If the Assessors do not act on your application within the original (or extended period if deemed denied), you will be notified in writing whether an abatement has been granted or denied.
APPEAL	You may appeal the decision of the Assessors to the Appellate Tax Board 100 Cambridge St Ste 300, Boston MA 02114. Tel 617-727-3100. The Disposition notice will contain more information.
HELPFUL OVERVALUE APPLICATION ADVICE	The single most important action a taxpayer can take in submission of an overvalue application is to prepare and document their opinion of value. Applications simply stating "my taxes are too high" or "my bill increased by 20%' are, generally, not successful. You should research your position of full fair cash market value of your property. You should review the Assessors Property Description to insure accuracy and point out any discrepancies in your application. Comparable sales of nearby, similar properties are generally a good indication of the market value of your property. Since no two properties are ever identical and do not sell on the valuation date, some adjustments may be necessary to arrive at a good opinion of value. Appraisals conducted around the valuation date (1/1/22) can be helpful as are photographs of the subject and your comparables. Pursuant to the Mass. Department of Revenue guidelines, Assessors are directed NOT to consider foreclosure sales, "short" sales and other types of non-arms length transactions. You should NOT consider any of these types of sales as valid in presenting similar comparable sales in your application.