

# ABATEMENT APPLICATION PROCEDURE

## WHEN CAN I FILE AND WHERE DO I GET A FORM?

Applications for property tax abatements are available at the Assessor's Office or online at [www.Saugus-ma.gov](http://www.Saugus-ma.gov). They can be filed any time from January 1 to the same time when the tax bill is due (**for FY 2023 deadline to file is February 1, 2023**). This is approximately a thirty (30) day period and includes the entire month of January. Any abatement application received after the date taxes are due in the Treasurer's office cannot, by law, be considered by the Assessor's Office. Therefore, timeliness is of utmost importance.

## WHAT ARE THE CRITERIA FOR FILING FOR AN ABATEMENT?

Abatement applications can be filed by those individuals who believe that their property assessment is higher than the price for which the house could have been sold in **calendar year 2021** or that there is a mistake on their property record card which affects the value of the house by overstating its value. Abatements cannot be granted for any reason unrelated to the value of the house. The business of the Assessor's Office is to allocate the tax levy equitably to property owners. It is not involved in any way with formation of the budget.

## WHAT SHOULD BE INCLUDED WITH THE ABATEMENT APPLICATION?

Two forms are attached to this instruction sheet. The first is a three (3) page Form Ch. 59 Sec. 61, to assist the Board of Assessors in reviewing your application. The second form is two (2) pages and it is the state's formal abatement application. Both forms should be filled out in full. These forms are not open to public inspection. Your abatement application should be as specific as possible as to why you feel your assessment is incorrect. Assessments everywhere in Massachusetts are determined by a careful analysis of sales that have taken place in the community. After such an analysis by the Assessors has been completed and new values determined, both the sales and the new values are reviewed by the Department of Revenue. The purpose of this review is to assure that the sales model developed by the Assessors accurately reflects the sales and has been applied consistently throughout the town. To defend your position, you too should cite actual sales of comparable properties that took place in **calendar year 2021** to prove that your assessment is too high. It is the **2021** sales that are used as the basis for the **FY 2023** assessments. Sales from calendar year **2022** will be used next year for the **FY 2024** assessments and cannot be used to support a reduction of your **FY 2023** assessment. There is a spreadsheet online, with all the arms-length property sales that were used in the general analysis. You should also review your property record card for accuracy. You can get a copy of your record card at the Assessor's office or online. It is important that the data on the record card be accurate because this data is used to determine the value of your property. Some of the data is purely descriptive and does not affect value whereas other data does affect value. An example of an error that would affect value would be if the record card

indicated that the house had a finished basement that in fact did not exist. An example of an error that would **not** affect value would be if the record card indicated that there are 6 rooms in the house when, in fact, there are only 5 rooms. If you encounter such an error, it should be corrected but there would be no value change.

## 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. To preserve your right to appeal an abatement decision, you must provide all information requested by the Assessing department. Failure to respond to an information request, within thirty (30) days of the date on which the application for abatement was filed, will result in a denial of the application and may prohibit an appeal to the Appellate Tax Board.

## WHAT HAPPENS AFTER I FILE?

**Each application for abatement is reviewed by the Deputy Assessor and she/he makes recommendations to the Board of Assessors based on the information you submitted.** The first step is for the Deputy Assessor to schedule an inspection of the property to determine whether the data on the property record card is correct. Any discrepancies will be noted. Then the sales of the most similar properties will be reviewed and particular attention will be given to the sales cited by the applicant. The Board of Assessors must render a decision on the abatement request within ninety (90) days of the date of filing your application and transmit that decision to the applicant within ten (10) days of the decision. After the decision has been made, if the applicant continues to believe that the assessment is higher than the market value of the property as of **January 1, 2022**, he can file a petition with the Appellate Tax Board. They will hear arguments from both sides and render a final decision.

## DO I STILL PAY MY TAXES AFTER I FILE AN ABATEMENT APPLICATION?

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

Application Forms are available in the Assessor's Office and online. Office hours are Monday 8:30 AM to 7 PM, Tuesday - Thursday 8:15 AM to 5 PM and Friday 8:30 AM to 12:30 PM.