

**YOU MAY ELECT TO FILE AN  
APPEAL TO THE APPELLATE  
TAX BOARD IF:**

- ◆ you are dissatisfied with the amount of abatement granted.
- ◆ you disagree with the decision of the Board of Assessors to deny the abatement application, including denial for reason of inaction by the Assessors.

The proper forms for an appeal can be obtained at the Appellate Tax Board.

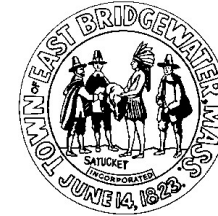
An appeal to the Appellate Tax Board must be filed within three (3) months of the date on which the Assessors made its decision to grant, or deny an abatement - for any reason, including inaction.

Assessors Office  
175 Central Street  
E Bridgewater, MA 02333-1997

(508) 378-1609  
(508) 378-1622

## ABATEMENT PROCEDURE

### TAXPAYER INFORMATION GUIDE



This brochure explains the procedure for applying for an abatement of property tax.

An abatement is a reduction of property tax. It may be based on a reduction in the assessed value of taxable property, or a parcel may be exempted completely from the property tax based on use (a church, for example). A taxpayer must apply for an abatement for each specific year in which there is a dispute. An application cannot be filed on taxes from previous years.

Abatement applications must be filed by October 1 or 30 days from the date of mailing if the tax bills are mailed after September 1.

## REASON FOR AN ABATEMENT

- 1 **Overvaluation** - the assessed value is too high
- 2 **Disproportionate Assessment** - (pertains to entire property classes, not any individual unit or development).
- 3 **Improper Classification** - for instance, a property is classified as commercial land when it is actually residential land.
- 4 **Statutory Exemption** - the property is exempt from taxation based on use.

## WHO MAY APPLY?

As a general rule, an application may be filed by the person to whom the tax has been assessed, or by the person acquiring title after January 1.

## ABATEMENT PROCEDURE

Application forms are available during the 30 day period for overvaluation at the Assessors Office, 175 Central Street, E Bridgewater, MA 02333. Town Hall hours are Monday through Thursday 8:30 a.m. to 4:30 p.m., Monday evening 5:00 p.m. to 8:30 p.m. and Friday 8:30 a.m. to 12 noon.

The application for overvaluation must be filed by October 1 if the bills are mailed on September 1 or 30 days from the date of mailing if mailed after September 1. (The filing deadline is printed on the tax bills). If you mail in your application, you are strongly urged to allow sufficient time for the application to arrive before the filing deadline. **No abatement can be granted unless the application is filed on time.**

## PAYMENT OF TAX

To avoid interest charges, the full tax due must be paid by the due date (as listed on the tax bill). Interest will be due if the payment is received late.

If the total tax on real estate is over \$2,000, the tax must be paid by the date due in order to maintain the right to appeal an abatement decision of the Assessors. Appeals are made to the Commonwealth of Massachusetts Appellate Tax Board, an independent administrative board under the direction of the state government. Failure to pay in a timely manner jeopardizes your right to appeal.

There are procedures available, through the Appellate Tax Board, which may allow a taxpayer to extend the time for payment of the balance of the tax due. There is also an alternative, three year average, method of payment. A taxpayer should seek professional advice before utilizing these options. The use of these alternatives does not halt the tax collection process. Any unpaid balance will accrue interest and fees.

## REQUEST FOR ADDITIONAL INFORMATION

The Board of Assessors are authorized by law to request information that is necessary to properly determine the fair cash value of the property. To preserve your right to appeal an abatement decision, you must comply with any requests for additional information within thirty (30) days of the request. The failure to provide the information requested within the thirty (30) days will result in a denial of the application and may bar an appeal to the Appellate Tax Board.

## ACTION BY THE ASSESSORS

The Board of Assessors attempts to process all abatement applications within three (3) months of filing. You will be informed of the status of the application through the following notices:

### Notice of Approval

The Assessors will abate the amount as specified on the notice. If the first half tax has been paid, the collectors office will apply the abatement to the second half payment. If the bill is paid in full, the taxpayer will be reimbursed by the Town.

### Notice of Denial

No abatement will be granted. A denial will be issued in cases where the Assessors have made a decision based on the merits of the abatement application, failure of the applicant to provide requested information, or for reasons of inaction in cases where the board has not made a determination on an application within three (3) months of its filing date.

## APPEAL TO THE APPELLATE TAX BOARD

If you are dissatisfied with the decision of the Board of Assessors, you may file an appeal to the Appellate Tax Board, 399 Washington St., Boston, MA 02202 (617)727-3100.