

ABATEMENT APPLICATION PROCEDURE

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

Applications for property tax abatements are available at the Assessors' Office or online. They can be filed any time from the time the third quarter bill is sent out (late December) to the time it is due (usually February 1). This is approximately a 30-day period and includes the entire month of January. Any abatement applications filed after the date taxes are due in to the Treasurer's Office cannot by law be considered. Therefore, timeliness is of utmost importance.

WHAT IS 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 property could be sold as of January 1, 2023 or that there is a mistake on their property record card which affects the value of the property by overstating its value. Abatements cannot be granted for any reason unrelated to the value of the property. The business of the Assessors' 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?

Your abatement application should be as specific as possible as to why you feel your assessment is too high. 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, therefore, you too should cite actual sales of comparable properties that took place in the calendar year 2022 to prove that your assessment is too high. It is the 2022 sales that are used as the basis for the FY 2024 assessments. Sales from calendar year 2023 will be used next year for the FY 2025 assessments and cannot be used to support a reduction of your FY 2024 assessment. A list of arms-length property sales from 2022 that were used in the general analysis is available online. You should also review your property record card for accuracy. You can get a copy of your record card from the Assessors' Office or check the data on the Arlington website. 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 property has a finished basement that in fact does not exist. An example of an error that would not affect value would be if the record card indicates that there is 7 rooms and 4 bedrooms in a home when, in fact, there is only 6 rooms and 3 bedrooms. If you encounter such an error, it should be corrected but there would be no change in value.

WHAT HAPPENS AFTER I FILE?

Each application for abatement is reviewed by the Board of Assessors. The first step typically is for the 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 90 days from the receipt of the application and transmit that decision to the applicant within 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, 2023, he can file a petition with the Appellate Tax Board. They will hear arguments from both sides and render a final decision.

Office of the Board of Assessors

<https://www.arlingtonma.gov/departments/finance/assessor>

730 Massachusetts Ave | Arlington, MA 02476 | P: (781) 316-3050 | F: 781.316.3059 |
assessors@town.arlington.ma.us