

## Filing for an Abatement

**Abatement applications** must be timely filed with the assessors. Your application must be (1) received by the Assessors on or before February 1<sup>st</sup>. (2) Mailed by the United States Mail, first class postage prepaid, to the proper address of the Assessors on or before the filing deadline as shown by the postmark made at the United States Postal Service. These deadlines 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 can not by law grant you one. You should file for an abatement on an official application form (available at the Assessors' Office) if you think your property has been incorrectly assessed.

Data entry errors will be corrected although an abatement request is still necessary. An inspection of your property is required to determine whether there is a data error on the property record card. If you decide to proceed with an abatement request, you will need information about other comparable properties that are similar to your property.

To succeed with an abatement request, you must have specific, objective information about "comparables". You must show that comparables are assessed at values lower than your assessed value. Begin by finding recently sold properties in Charlton that have characteristics that are similar to yours. They should be in the same style and in the same neighborhood if possible. You can locate comparable properties using data at the Assessors' Office.

### **ABATEMENTS**

**APPLICATIONS ARE DUE BY FEBRUARY 1, 2012**

### **ABATEMENT PROCESS**

#### **If You Disagree with Your Assessment, File for an Abatement**

There is no perfect assessment, and from time to time errors of fact or judgment will occur. That is why the state provides for hearings and an abatement process. The process allows taxpayers to present arguments, supported by sales data that their assessments are too high or they have been disproportionately assessed.

Abatements are granted only for the current fiscal year, so you must file an abatement request for each fiscal year that you disagree with your assessment. If an abatement request is granted in order to correct an error on the property record card, you will not need to reapply for an abatement the following year.

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To succeed with an abatement request, you must have specific, objective information about "comparables". You must show that comparables are assessed at values lower than your assessed value. Begin by finding recently sold properties in Charlton that have characteristics that are similar to yours. They should be in the same style and in the same neighborhood if possible. You can locate comparable properties using data at the Assessors' Office.

**Note:** If you want a hearing, be sure to ask for one on the official abatement form. You will have to add this request since it is not on the form. The Assessors' Office will contact you with a proposed hearing date. After the Board has reviewed your request for abatement, they will send you their official written decision.

<b>Abatement Procedures</b>
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### **Real & Personal Property Abatement**

Abatement is a reduction in the tax assessed on your property for the fiscal year. You may apply for an abatement if your property is:

1. overvalued (assessed value is more than fair cash value on January 1<sup>st</sup> for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you),
2. disproportionately assessed in comparison with other properties,
3. classified incorrectly as residential, open space, commercial or industrial real property or
4. partially or fully exempt.

[Applications](#) may be acquired at the Charlton Assessors Office at 37 Main St. during regular business hours and also available online at the Assessors Dept. website page @ [www.townofcharlton.net](http://www.townofcharlton.net) Your application must be filed with the Charlton Board of Assessors between January 1<sup>st</sup> and February 1<sup>st</sup> of the tax year. The last day to file also appears on your December tax bill (third quarter tax bill).

**The 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.**

You may file an application if you are:

1. the assessed or subsequent (acquiring title after January 1<sup>st</sup>) 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 owning or having an interest in or possession of the property
5. a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file.

**Filing an application does not stay the collection of your taxes.** 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 to 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 of any overpayment.

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 the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights. The assessors have three months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. If you disagree with Board's decision, you have three months to appeal to the state Appellate Tax Board.