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Consider Filing Your Real Estate Tax Abatement Application

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What is real estate tax abatement?

An abatement is a reduction in property tax granted by a city or town tax assessor or, on appeal, by the Massachusetts Appellate Tax Board ("ATB"). If you can reduce the assessed value of your real estate, you may be able to save substantial amounts in real estate taxes over time. The key to success is to prove that the fair market value of the property is less than its assessed value. Taxpayers may also receive abatements if their property is entitled to an exemption or has been improperly classified by the assessor.

Process for Filing an Application for Abatement

The first step of the application is to file the abatement application with the local board of assessors on time—that is, before the due date for payment of the first installment of the actual tax bill for the fiscal year. Generally, this falls on **February 1st** each year.

Within three months after the abatement application is filed, the local assessor may (1) deny the application; (2) grant an abatement, including a partial abatement; or (3) take no action on the application. If the application is granted in whole or in part, the taxpayer receives an abatement of a specified amount. If the application is denied or is not processed within three months, petitioner may then appeal to the ATB. (We will discuss appeals in greater detail in a future article.)

Jurisdictional Requirements for Appeals

One thing to note is that an otherwise reasonable petition for appeal can be denied for not meeting statutory jurisdictional requirements. Specifically, the below requirements must be met in order for the ATB to have the authority to hear an appeal:

i. Petitioner must have made ALL real estate tax payments for the subject property when due;



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ii. The abatement application must have been filed with the assessor's office on time and on the approved form; and
iii. The appeal must be filed with the ATB on time.

These requirements are generally strictly enforced, however, there are some "safe harbor" exceptions to these that your counsel can investigate if you fall short.

Take Away

In short, if the fair market value of your property is less than its assessed value for the current fiscal year, you may consider filing an abatement application. If you have any questions regarding the abatement filing or appeal processes, please feel free to contact Attorney Danielle Justo or Yana Zheng.

Disclaimer: This summary is provided for educational and informational purposes only and is not legal advice. Any specific questions about these topics should be directed to attorneys Attorney Danielle Justo or Yana Zheng.

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