

# Abatement Procedure

Fiscal Year 2012 (July 1, 2011 - June 30, 2012)

Thomas M. Menino, MAYOR • Ronald W. Rakow, Commissioner of Assessing



**Filing Deadline:**  
**February 1, 2012**

## Reasons for Filing:

**Overvaluation** - The assessed value is considered too high.

**Disproportionate Assessment** - Pertains to the entire property classes, not any individual unit or development.

**Improper Classification** - For example, a property is classified as commercial when it is actually residential.

**Statutory Exemption** - The property qualifies for exemption based on its ownership and use.

## **Taxpayer Referral & Assistance Center (TRAC)**

TRAC is a one-stop taxpayer assistance center. If you have questions about:

- Personal exemption
- Residential exemption
- Current real estate tax
- Current personal property tax
- Current motor vehicle excise
- Ward and parcel number
- Changes of ownership
- Duplicate tax bills
- Property tax abatements
- Current year tax bill payments
- Motor Vehicle Excise
- Boat Excise

**Call:** (617) 635-4287

**Visit:** Boston City Hall, mezzanine level. Office hours are weekdays from 9AM - 5 PM.

**Log-On:**  
[www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing)

## **What is an abatement?**

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 its ownership and use (a church, for example). A taxpayer may only apply for an abatement for the current fiscal year and only if there is a dispute concerning property valuation or classification. An application cannot be filed on taxes from previous years.

## **Who can Apply?**

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

## **Abatement Procedure**

For Fiscal Year 2012, abatement applications must be filed after the 3rd quarter tax bill is issued and no later than February 1, 2012.

Application forms are available at the Assessing Department, Room 301, and at the Taxpayer Referral & Assistance Center (TRAC), Mezzanine level, Boston City Hall or by calling (617) 635-4287. Abatement application forms are also available online immediately following the issuance of the third quarter tax bill at [www.cityofboston.gov/assessing/search](http://www.cityofboston.gov/assessing/search). Follow the Instructions on the Property Search Input screen (*NOTE: Applications must be received or postmarked on or before February 1, 2012. No abatement can be granted unless the application is filed on time.*)

## **Information Requisition**

The Assessing Department is authorized by state 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 complete and return an Information Requisition Form. The failure to provide the information requested on the form 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 bar an appeal to the Appellate Tax Board.

## **Payment of Tax**

To avoid interest charges, the full tax due must be paid by the due date (unless that day falls on a weekend). Interest will be due if the payment is received late.

If the total tax on real estate is over \$3,000, the tax must be paid by the date due in order to maintain the right to appeal an abatement decision of the Assessing Department. Failure to pay in a timely manner jeopardizes your right to appeal.

## **Assessing Department Actions**

The Assessing Department 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 Assessing Department will abate the amount specified in the notice. Overpayments based on the abatement will be reimbursed.

### Notice of Denial

No abatement will be granted. A denial will be issued in cases where the Assessing Department has made a decision based on the merits of the abatement application, failure of the applicant to file an Information Requisition, or for reasons of inaction in cases where the department has not made a determination on an application within three (3) months of its filing date.

## **Appeal to the Appellate Tax Board (ATB)**

If you are dissatisfied with the decision of the Assessing Department, you have three months from the date on which the Assessing Department made its decision (to grant or deny an abatement for any reason including inaction) to file an appeal to the Appellate Tax Board.

Appeal forms can be obtained at the ATB. The ATB is located at 100 Cambridge St., 2nd Floor Suite 200, Boston, MA 02114. The telephone number is (617) 727-3100.

### **You may elect to file an appeal to the Appellate Tax Board if:**

- You are dissatisfied with an amount of abatement granted.
- You disagree with the decision of the Assessing Department to deny the abatement application.
- You agreed to an abatement recommendation by an assessor, but have not received an approval notice from the Commissioner of Assessing; OR you have not received an abatement certificate, or an abatement refund on or before your appeal deadline.