

# Abatements and Appeals

## Introduction

A taxpayer may contest a real estate tax or personal property tax assessment by filing an application for abatement with the local Assessor. An abatement is a reduction of a property tax. There are various procedural steps and deadlines involved in seeking an abatement, and taxpayers need to be aware of these requirements. The abatement procedure begins after the tax bills have been mailed.

## When & How to Apply

If you feel that your property has been overvalued, disproportionately assessed, incorrectly classified, or is exempt from taxation, you may apply for an abatement. Abatement applications, which must be filed for each property being contested, must be filed and received in the Assessing Department within 90 days of the date the tax bill is payable. By law, the Assessor can not act on any abatement applications received after that date. There is no fee to apply. The tax must be paid by the due date to avoid interest charges. The [tax collector](#) will charge interest if the bill is not paid timely even if the owner has applied for an abatement.

## Property Revaluation

The procedure is a little different in a revaluation year. Every 3 years by State law the town must conduct a property revaluation. When owners receive their new value notice in the mail, if they have questions or concerns they should schedule an informal hearing with the revaluation company. If there are any errors, it is much easier for the property owner to have them corrected at this stage (before tax bills are mailed). You may contact the Assessing Department after meeting with the company and before bills are mailed but please wait for the company's decision which will be mailed to you after the informal hearing.

## Abatement Application

The application must be filed with the Assessor on a form supplied by the Assessing Department. Applications are available in the Assessing Department and also may be found [here](#). Additional information regarding the abatement process including deadlines is included on the application. Complete both pages of the form and include the date and a signature.

To be considered a timely filing, applications must be received by the Assessing Department or postmarked by the United States Postal Service as mailed first class postage prepaid to the proper address of the Assessor, on or before the due date. An application may be faxed or emailed, but it is the responsibility of the taxpayer to contact the Assessing Department to confirm the application was received and is legible or risk having the application denied. Fax or email applications must be received in the department during regular Town Hall hours on or before the due date. The filing deadline cannot be **extended or waived** for any reason. A taxpayer who misses the filing deadline loses the right to any abatement.

### **Assessor Review**

Complete applications will be reviewed first. The more complete and specific an application is, the more efficiently we can review it and make a decision. Properties that have not been inspected by the revaluation company because the owner has refused entry or ignored notices will be reviewed last and may in some cases be automatically denied.

Upon receipt of an abatement application, the assessor may mail out a request for additional information if the case is a complicated one or if the application is unclear. A request to inspect the property may be made if any of the property data elements are in question or dispute. To avoid a denial of the application, property owners are requested to provide all the information within 30 days of the request. Any information provided to the assessor will be considered confidential, including the initial application. The assessor has 45 days to render a decision. If the assessor **denies the application**, the property owner may appeal the decision to the local Board of Assessment Review.

### **Make an Effective Case**

Whether scheduling an informal hearing with the revaluation company, making an application for abatement with the assessor or appealing a decision of the assessor to the Board of Assessment Review, to make an effective case, a taxpayer should focus on the property value, rather than the tax amount. The revaluation company, the assessor and the Board of Assessment Review only have the ability to adjust assessed values. They have no jurisdiction over the town budget or the tax levy (the total amount raised by property taxes). It is very easy for them to correct errors such as 2 bathrooms vs. 20 bathrooms but they can't do anything about the school budget or cuts to State

aid.

Particularly in a revaluation year, it helps to keep in mind that an unusually large increase in assessed value might signal an error but in itself is not proof of overvaluation or disproportionate assessment. A large increase may also be an indication that a previous error was corrected by the revaluation project. A taxpayer may contest their assessment for any of the following reasons:

- Overvaluation: Property owner believes the assessment is based on error or the assessed value is higher than market value.
- Improper classification: For instance, an owner applied for Farm Forest or Open Space classification and was accepted into the program but the property was not classified as such.
- Statutory exemption: The property is exempt from taxation based on ownership or use.
- Disproportionate assessment: Property is assessed at higher percentage of fair market value than other property in the valuation system.