

## REAL ESTATE ABATEMENTS - INFORMATION

<b>WHAT IS IT?</b>	An abatement is a reduction in the amount of a committed tax. It is (1) a taxpayer remedy for an overassessment or to claim exemptions and (2) an accounting mechanism to clear a municipality's books of uncollectible taxes.
<b>APPLICATION</b>	<ul style="list-style-type: none"> <li>• The taxpayer must file the DOR approved application. (Please contact the office for assistance: <a href="mailto:assessors@town.westwood.ma.us">assessors@town.westwood.ma.us</a> or 781 326-1904</li> <li>• Abatement applications may be officially submitted after 3<sup>rd</sup> quarter, actual bills are mailed. (After December 31<sup>st</sup>)</li> </ul>
<b>REASONS FOR FILING AN ABATEMENT</b>	1) Overvaluation (2) Disproportionate Assessment (3) Misclassification of Real Property (4) Statutory Exemption
<b>DUE DATES</b>	<u>Abatements:</u> The application is due February 1 <sup>st</sup> , which is the due date of the 3 <sup>rd</sup> quarter, actual real estate bill. <i>(The due date for abatement applications is automatically extended to the next business day when it falls on a Saturday, Sunday or legal holiday or a day when municipal offices are closed.)</i>
<b>ASSESSOR'S ACTION</b>	<p><u>Action Timeframe:</u> Assessors have three months from the date they receive an abatement application to grant or deny the abatement. This three month action period can be extended by written consent of the taxpayer. The application is deemed denied if the assessors do not act within three months or extended action period.</p> <p><u>Notice of Action:</u> Assessors must notify the taxpayer in writing of their disposition of the application within ten days of a determination. <i>If abatement is granted an abatement certificate is issued to the taxpayer.</i> Notice is also given to the collector and accounting office so that adjustments may be made to the commitment and overlay. <i>If the application is denied the assessors must issue a denial notice.</i></p> <p><u>Interest on Abatement:</u> The amount abated is applied by the collector to reduce any balance that remains outstanding. No refund is issued unless the taxpayer has already paid more than the entire year's tax, as abated. Abatements of paid taxes refunded to a taxpayer must include interest at 8% per year on the amount of the overpayment.</p>
<b>TAXPAYER'S RIGHT TO APPEAL</b>	A taxpayer aggrieved by the assessors action or failure to act on an abatement may file appeal to the Appellate Tax Board (ATB), a state board, within three months of the due date. There is a filing fee.