



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

# Assessment Administration: Law, Procedures and Valuation

## Module 6 – Assessments, Abatements, and Appeals

Click the TOC icon located on the bottom right of the window to **Hide** or **Display** the Table of Contents.

**Note:** At the top of the TOC is a search field. You can search for items listed in the table of contents and then jump to that section when reviewing content. However, you must complete each Self Assessment Quiz at the end of each lesson in order to move to the next lesson or search for topics in upcoming lessons.

Division of Local Services



## What you Will Learn

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| Lesson | Title   |
|--------|---|
| 1      | Overview and Definitions                      |
| 2      | Assessments                                   |
| 3      | Applications to Assessors for Abatements      |
| 4      | Procedures for Granting or Denying Abatements |
| 5      | Appealing Assessors' Decisions on Abatements  |
| 6      | Appeal Procedures                             |

## Key Definitions and Concepts

**Commitment** is the assessors' act of creating a legal duty of taxpayers to pay property taxes for the fiscal year, i.e., that is establishing a tax liability. The commitment fixes the amount of the tax liability the collector will bill and collect from property owners.

**Assessment** is the commitment of a tax on an owner of taxable real or personal property based on the property's fair cash value. That assessed valuation is multiplied by the tax rate to establish the tax due. Collectors send out a bill to collect the assessed tax.

**Abatement** is a reduction in the amount of an assessed tax that the assessors (or the Appellate Tax Board on appeal) allow for sufficient legal reasons. *Abatements* are granted or denied on a taxpayer's application.



## Annual Commitment

**Your Goal:** To understand the annual process of assessing property taxes on property owners in your city or town.

**Note:** This includes both real and personal property.

**Personal property** is movable property. It's anything that can be subject to ownership, except land.

**Real property** is immovable property - it's land and anything attached to the land (such as a building).

### Your Primary Responsibilities:

- Determine the fair cash value of all taxable properties as of January 1
- Determine the tax owed by all owners of taxable properties on January 1 by multiplying the value of their properties by the approved tax rate
- Commit the list of property taxes due from all owners of taxable property with a *warrant* (authorization to collect) to the collector





## Purposes of Abatement

**Abatements** are reductions in the amount of an assessed tax.

**Note: Abatements** are necessary because the taxpayer has a legal obligation to pay the full amount of an assessed tax, and that amount may only be reduced by a process created by statute.

**Reasons to Grant an Abatement include the following:**

- To correct errors in an assessment
- To put into effect a statutory exemption (*i.e.*, full or partial reduction)
- To remove an uncollectible assessment from the municipality's records

## Grounds for Abatement - Overvaluation

The most common ground for an abatement is an assessed tax is too high because it is based on a value that exceeds the fair cash value of the property on January 1. This ground is called "overvaluation."

### Example:

You have assessed this property using mass appraisal methods at \$300,000.



The taxpayer claims the house is worth \$250,000 because that's all the taxpayer could get in the real estate market.

Because the taxpayer believes the assessed value is more than the fair cash value, he is seeking abatement for overvaluation.

## Grounds for Abatement – Disproportionate Assessment

A less common ground for abatement is disproportionate assessment. This means assessors are **intentionally** and systematically valuing a class of property (e.g., commercial properties) at a higher rate than favored taxpayers.

### Example:

You are valuing residential property at 75% of its market value.



You are valuing commercial property at 100% of its market value.



A taxpayer who claims disproportionate assessment wants to get the same 75% of value for the taxpayer's property.



## Grounds for Abatement - Misclassification

Another less common ground for abatement is *misclassification*. This means a residential property is being taxed as a commercial or industrial property in communities that tax these classes of property at higher rates.

### ***Example:***

You classified this residential property as commercial, which is taxed at a higher rate than residential property in the community.



If the property was misclassified as commercial, the taxpayer should pay at a lower rate of tax and can get an abatement.



## *Lesson Recap*

|   |   |
|---|---|
| 1 | Assessors assess taxes on each owner of taxable real and personal property for each fiscal year by committing the annual tax list to the collector with a warrant to collect. |
| 2 | The abatement process is the means by which property owners can dispute and reduce their assessed taxes.  |
| 3 | Abatements are used to remedy errors in assessments, put into effect statutory exemptions and remove uncollectible taxes from the books of the city or town.                  |
| 4 | Taxpayers who show their properties are overvalued, that is, valued for more than their fair cash valuation, are entitled to abatements.                                      |

## Revised and Omitted Assessments

Omitted and revised assessments are additional assessments of tax that are made after the annual commitment because of a clerical, data processing or other mistake the first time around.

- Taxpayers whose properties were left out of the annual commitment altogether are subject to an **omitted** assessment
- Taxpayers whose properties were taxed in the annual commitment for less than the full amount actually owed are subject to a **revised** assessment

**Note:** Omitted and revised assessments require that the assessment mistake be **unintentional**.

## Examples of Omitted Assessments

An omitted assessment is a tax assessment made on a real estate parcel or personal property account that was inadvertently left out of the annual commitment due to an unintentional mistake.

### **Examples** of omitted assessments:

- A parcel is dropped during a remapping project
- A parcel is treated as exempt
- Personal property was not assessed because a new business failed to file a personal property tax return ("form of list")  
(or was discovered after a personal property audit of a business that failed to file a return)

## Examples of Revised Assessments

A revised assessment is a tax assessment made on a real estate parcel or personal property account that was inadvertently taxed for less than actually owed in the annual commitment due to an unintentional mistake.

### **Examples** of revised assessments:

- An assessed tax is too low because some feature of the property value was not included in the valuation due to a mistake, e.g., a new deck or pool
- A commercial property is misclassified as being residential and the city or town has a higher tax rate for commercial property
- A personal property audit shows that a taxpayer underreported its assets on a personal property tax return ("form of list")



## Deadline for Omitted and Revised Assessments

You must commit omitted and revised assessments for a fiscal year by the **later** of:

- June 20 of the fiscal year



90 days after the mailing of the tax bills following the annual commitment for the fiscal year

### ***Additional Considerations:***

- A longer deadline applies if the omitted or revised assessment is for taxable personal property discovered by an audit
- Omitted and revised assessments following a personal property audit must be committed within 3 years and 6 months after the personal property tax return ("form of list") should have been filed or was actually filed, whichever is later

**Note:** Personal property audits allow an omitted or revised assessment to be made retroactively for prior fiscal years

## Reassessments

You “reassess” a property tax to correct errors that make an **unpaid** tax invalid, and, if a real estate tax, make the **lien** on the property invalid.

You should reassess a property tax where the wrong owner was assessed the real estate or personal property tax in the original commitment.

- There is no deadline for reassessing a tax for a fiscal year so long as it is **not** paid in full (You cannot reassess a paid tax!)
- Interest on the unpaid tax runs from the **original** due date of the tax (*i.e.* retroactively)

**Note:** The lien for a reassessed tax on real estate is only valid for the same time period as the lien on the original assessment if it had been correct.

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## Abatements of Omitted and Revised Assessments and Reassessed Taxes

Taxpayers may dispute an omitted or revised assessment, or a reassessed tax, by filing an abatement application with the assessors by the application deadline.

➔ The **deadline** to file for abatement of an omitted or revised assessment, or a reassessed tax, is **3 months** after the date the omitted, revised or reassessed bill is sent.

**Note:** If an application is not filed on or before the deadline, you cannot act on the application, i.e., you do not have legal authority to grant or deny an abatement.





## *Lesson Recap*

|   |   |
|---|---|
| 1 | Additional taxes called omitted and revised assessments may be assessed after the annual commitment when a clerical, data processing or other inadvertent error resulted in property not being assessed, or being assessed for too little, for the fiscal year. |
| 2 | Omitted and revised assessments must be committed by June 20, or 90 days after the tax bills are mailed, if later. If the assessments are made after a personal property audit, the deadline is longer.   |
| 3 | Taxes assessed to a person or entity who was not the owner of the property on January 1 are invalid, but may be reassessed to the proper owner so long as they have not been paid in full.  |
| 4 | Taxpayers may dispute an omitted or revised assessment, or reassessed tax, by applying for abatement within three months of the date the tax bill was mailed.   |

## The Abatement Process

The abatement process starts with the taxpayer filing an application for abatement with the assessors.

- The application must be in **writing on a form approved by the Commissioner of Revenue**
- **State Tax Form 128** is the form approved by the Commissioner for applying for property tax abatements
- Abatement applications are **confidential**
  - Applications may be inspected only by the taxpayer who filed it (or the taxpayer's designated representative), the assessors and the Commissioner, their employees and designated private auditors



## Approved Form for Abatement Applications

State Tax Form 128  
Revised 11/2016

The Commonwealth of Massachusetts

\_\_\_\_\_  
Name of City or Town

Assessors' Use only

Date Received \_\_\_\_\_

Application No. \_\_\_\_\_

**APPLICATION FOR ABATEMENT OF** ☐ **REAL PROPERTY TAX**

☐ **PERSONAL PROPERTY TAX**

**FISCAL YEAR** \_\_\_\_\_

**General Laws Chapter 59, § 59**

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

**Return to: Board of Assessors**

Must be filed with assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

**INSTRUCTIONS:** Complete BOTH sides of application. Please print or type.

**A. TAXPAYER INFORMATION.**

Name(s) of assessed owner: \_\_\_\_\_

Name(s) and status of applicant (if other than assessed owner) \_\_\_\_\_

☐ Subsequent owner (acquired title after January 1) on \_\_\_\_\_

☐ Administrator/executor.

☐ Lessee.

☐ Mortgagee.

☐ Other. Specify. \_\_\_\_\_

Mailing address \_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_

No. Street City/Town Zip Code

Amounts and dates of tax payments \_\_\_\_\_

**B. PROPERTY IDENTIFICATION.** Complete using information as it appears on tax bill.

## Who Can Apply for Abatement?

To apply for an abatement, the applicant must be aggrieved by the assessment of the tax. That is, the applicant must be a party entitled by law to contest an assessed tax.



- The **Assessed Owner** of real or personal property as of the January 1 assessment date for the fiscal year is a “person aggrieved” and may always apply for abatement
- The **Current Owner** of real property who acquired ownership after the January 1 assessment date may also apply for abatement because the property can be “taken” for non-payment of tax

**Note:** An assessed or current owner is not necessarily required to pay the tax before applying to the assessors for abatement.





## Other Parties Who Can Apply for Abatement?

- If the property owner has died and his or her ownership interest has passed to his or her estate, a **personal representative or trustee** under a will stands in the owner's shoes and may apply for abatement
- A **tenant** of real estate who is paying rent and under obligation to pay more than half of the tax for the property may apply for abatement  
**Note:** a lessee of personal property may not apply for abatement regardless of any obligation to pay the tax.
- A **mortgagee (mortgage holder)** of real estate who has paid at least half the tax for the property may apply for abatement during the last 10 days of the abatement period unless the owner has already applied
- Other **person** with an **interest in or possession of** real estate who has paid the tax



## Tax Billing Cycles

Communities may use a quarterly or semi-annual system for paying the annual property tax.

### Quarterly or Semi-annual payments

**Quarterly communities** issue a preliminary tax bill due in 2 installments and an actual tax bill due in 2 installments, for a total of 4 installments. Preliminary tax installments are due August 1 and November 1. Actual tax installments are due February 1 and May 1. The actual tax bill is the one issued after the annual commitment.

**Semi-annual communities** issue an actual tax bill due in 2 installments. The first installment is due on November 1, or 30 days after the mailing of the bills. The second installment is due on May 1. Some semi-annual communities issue a preliminary tax bill due November 1 and an actual tax bill due May 1.

**Note:** The collector should prepare an “Affidavit as to Time of Sending Tax Bills” as evidence of when the tax bills were mailed. The date all bills in the commitment have been mailed is the mailing date, not the date a particular bill was mailed.

## Deadlines for Abatement Applications

### Applications for abatement must be filed on time

- The deadline is the date the first actual tax installment for the fiscal year is due.
- You have “jurisdiction” (the authority to act) when the application is timely filed.
- You cannot extend the filing deadline, nor act on late-filed applications.

### Deadlines to apply in Quarterly vs. Semi-annual communities:

- The deadline in quarterly billing communities is ordinarily **February 1**
- The deadline in semi-annual billing communities is the later of **November 1**, or **30 days after the actual bills are mailed**

**Note:** If the deadline falls on a Saturday, Sunday, or holiday, it is automatically extended to the next business day. If a city or town closes its office as provided by charter due to a weather emergency, the deadline is extended to the next day its office is opened.





## Filing Methods

Taxpayers may file their abatement applications with the assessors: in person or by mail, delivery service, fax or email.

**Note that you do not have to receive an application form with an original signature.**

**Note:** When filed by fax or e-mail, the application is timely if actually received by assessors' office on or before the due date.

**Postmark Rule:** The date of a United States Postal Service postmark on the mailing envelope is treated as the date an abatement application is filed.

**Example.** An application for abatement in a quarterly community is postmarked February 1 and properly addressed to the assessors. It is timely filed. When a mailed application arrives after the deadline, assessors **must keep a copy of the envelope** in which the application was mailed.

**Note:** The postmark rule **does not apply** to private delivery services like FedEx and UPS. If an abatement application is sent by a private delivery service, the date the application is actually received by the assessors is the filing date.





## Deadlines for Exemption Applications

The deadline for applying for ***personal exemptions*** for seniors, veterans, blind persons and others, ***tax deferrals*** for seniors and persons with temporary financial hardships, ***residential exemptions*** and ***small commercial exemptions*** is:



- **April 1** (or three months after the bills are mailed, if that date is later)

The deadline for applying for **all other exemptions** is:

- The date abatement applications are due  
(i.e., the date the first installment payment of the actual tax is due)



## *Lesson Recap*

|   |  |
|---|--|
| 1 | A taxpayer must apply in writing to the assessors for an abatement on a form approved by the Commissioner of Revenue.  |
| 2 | Abatement applications, including supporting documentation, are confidential and may not be disclosed to requesters under the public records law.  |
| 3 | An applicant for abatement must be aggrieved by the assessed tax and have standing to apply.   |
| 4 | An assessed or current owner is not necessarily required to pay any of the tax before applying to the assessors.   |
| 5 | Abatement applications must be filed with the assessors on or before the due date of the first actual tax installment. If the application is mailed, the date a postmark affixed by the United States Postal Service is the filing date. |
| 6 | Applications for personal exemptions must be filed on or before April 1, or three months after the actual tax bills are mailed if later. Applications for other exemptions are due the same time as abatement applications.              |

## Abatements without Taxpayer Application – No Liability

A taxpayer who claims no liability for an assessed tax does not need to apply for abatement only if the taxpayer:

- Doesn't own the parcel of real property or any taxable personal property on January 1
- Is entitled to a full exemption (100%) from property tax

The taxpayer can do the following instead:

1. Wait for collection action to be taken and then defend in the lawsuit or tax title foreclosure action
2. Pay under protest and within three months, sue to recover the amount of tax paid

## Abatements Without Taxpayer Application – Uncollectible Taxes

The collector can request that you abate uncollectible personal property taxes where the taxpayer is dead, broke or gone.

- The collector notifies you of the uncollectible tax
- You have 30 days to process the abatement

**Note:** You may inquire about the reasons the tax is uncollectible; however, it is the collector who decides whether the tax is uncollectible.



## Abatements Without Taxpayer Application – 8 of 58



The Commissioner may authorize an abatement under the “8 of 58” procedure when the taxpayer did not file a timely abatement or exemption application if the taxpayer:

- Is seriously harmed
- Is eligible for an exemption
- Can show substantial mitigating circumstances to justify the failure to use regular abatement process

Assessors have the **sole** discretion whether to seek authority to abate a tax under this procedure.

**Note:** “8 of 58” is not a taxpayer remedy. Assessors are not required to request abatement authority for any particular taxpayer, the Commissioner is not required to grant the requested authority, and assessors are not required to exercise authority if granted.



## Assessors' Discovery Rights

You can request from a taxpayer ("discovery") information needed to determine the fair cash value of property and can request access onto a taxpayer's property to do an inspection.

**Example:** The assessors can request an appraisal report on a property, or income and expense information from a commercial property owner.

**Note:** The taxpayer must respond to the request within 30 days.

- A taxpayer who does not comply with your information requests loses the right of appeal, unless the taxpayer can demonstrate a good faith reason for the non-compliance
- A taxpayer who does not respond to your pre-assessment requests for information may also lose the right to appeal



## Time to Act on Abatement Applications

You must grant or deny an abatement no later than **3 months** after the receipt of the abatement application.

- The 3 month action period can be extended by written consent of the taxpayer
- If you do not act on an application within 3 months (or extended period), the abatement is “deemed” (treated as) denied
- You must notify taxpayers whether you have granted or denied an abatement, or whether the application is “deemed denied,” within 10 days of the date of the action or deemed denial

## Time to Act on Abatement Applications

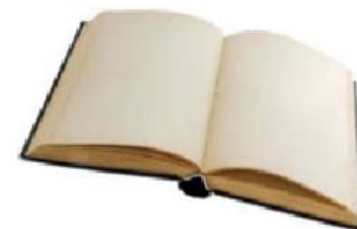
Failure to notify the taxpayer **within 10 days** of the date the abatement application is *granted, denied or deemed denied* has consequences.

**Note:** If notice of the assessors' action, or deemed denial, is not given within 10 days, the taxpayer gets an extra 2 months to appeal.



## Abatement Book

The abatement book is a record of all abatements and exemptions of assessed taxes granted by you and is open to mandatory disclosure under the public records law.



The abatement book must list the following:

- Taxpayer's name
- Year of tax
- Amount assessed
- Amount abated
- Date of abatement
- Reason for abatement with citation to statute if property is exempt

## Abatement Records - Confidentiality


Abatement and exemption applications may only be inspected by the assessors and their staff, DOR, other state and local officials in the performance of official duties, and designated private auditors.

The following records are confidential and may not be disclosed under the public records law:

- Abatement and exemption applications and any supporting documentation
- Documents obtained through discovery



## Lesson Recap

|  |   |
|--|---|
| 1  | <p>The circumstances where assessors may grant an abatement without the taxpayer having filed a timely application are very limited.</p> <p>The exceptions are when:</p> <ul style="list-style-type: none"><li>• The collector determines personal property taxes are uncollectible for certain reasons</li><li>• The Commissioner of Revenue authorizes you to abate under General Laws Chapter 58, § 8</li><li>• The taxpayer does not owe any tax for the year and wins in an action to collect the tax or to recover the tax after paying it under protest.</li></ul> |
| 2  | <p>Assessors may require an applicant for abatement to permit inspection of the property and provide information needed to determine its fair cash valuation.</p>   |
|  3 | <p>Assessors have three months from the date the application was filed to grant or deny an abatement, or the application is deemed denied by law. Assessors must notify the taxpayer of the disposition of the application within 10 days.</p>  |
| 4  | <p>Assessors must maintain a record of all abatements and exemptions granted. The record is open for public inspection, but applications and any supporting information provided by taxpayers are confidential.</p>   |

## The Appellate Tax Board

The Appellate Tax Board (ATB) is an administrative agency based in Boston that has jurisdiction (authority) to hear and decide appeals from assessors' actions on abatement applications. Its decisions may be appealed to the Appeals Court and then to the Supreme Judicial Court.



The ATB can grant or deny an abatement in the appeals process, based on the law and facts it finds upon hearing the evidence in the case. The assessors' decision does not bind the ATB.

- The ATB has 5 members who are appointed by the Governor for a 6 year term
- Members are called "Commissioners," and the Governor appoints one Commissioner to act as Chair
- The Chair may appoint additional members on a full-time, temporary basis

**Note:** The filing of a **Petition** under the **Formal** or **Informal Procedure** starts the appeals process.





## Deadline to Appeal to Appellate Tax Board

Taxpayers must appeal the assessors' action on their abatement application within **3 months** of the date of the assessors' action (or deemed denial of the application).

**Note:** If you do not give the taxpayer notice within 10 days of your action, or the deemed denial, the taxpayer gets an extra 2 months to appeal. This procedure is called the "petition for late entry."



After you act on, or are deemed to have denied, an abatement application, you **cannot** take further action, **except** to reach a final settlement, either:

- During the 3 month appeal period or
- After the taxpayer appeals

## Jurisdiction of Appellate Tax Board

**Jurisdiction** is the decision-maker's authority to act.

There are several legal requirements that a taxpayer must meet to establish the jurisdiction of the ATB to hear an appeal of the assessors' action on the taxpayer's abatement application.



## Payment Requirements

Usually, a taxpayer must have paid the disputed tax in order for the Appellate Tax Board to have jurisdiction to hear an appeal of the assessors' action on an abatement application.

### Personal Property Tax

- $\frac{1}{2}$  of the assessed tax must be paid when the appeal is filed

**Note:** A lessee of personal property has no standing to contest an assessed tax, while, in some cases, tenants of real property may apply for abatement. However, where the lessee is directly assessed as a person in possession of personal property, the lessee has standing to apply for abatement and appeal.

## Payment Requirements

### Real Estate Tax

- If the assessed tax is \$5,000 or less, the appeal can go forward **without** the tax having been paid
- If the assessed tax is more than \$5,000, all current installments **must have been paid** without incurring interest, i.e., been paid on or before their due dates
- If the assessed tax is more than \$5,000, **but** the 3-year average of the assessed taxes on the parcel is \$5,000 or less, the appeal can go forward **without** the tax having been paid

**Note:** The ATB can waive the requirement to pay the tax or extend the time to pay if the taxpayer has paid at least ½ of the disputed tax.





## Additional Jurisdictional Requirements

There are additional requirements for the ATB to have jurisdiction to hear and decide an appeal.

The application for abatement was:

- Filed with and acted on by the assessors, or deemed denied
- Properly presented to the assessors
  - Taxpayer filed the application for abatement by the deadline
  - Taxpayer has standing to apply for abatement

## *Lesson Recap*

|          |   |
|----------|---|
| <b>1</b> | The Appellate Tax Board (ATB) is the state agency that hears appeals from taxpayers who disagree with the assessors' decisions on their abatement applications. ATB decisions may be appealed to the Appeals Court and then to the Supreme Judicial Court.                                      |
| <b>2</b> | A taxpayer must file an appeal within three months of the date the assessors granted or denied the abatement, or the date the application was deemed denied. This deadline may be extended if the assessors did not notify the taxpayer of their disposition of the application within 10 days. |
| <b>3</b> | A taxpayer must have generally paid the tax and met several other requirements for the ATB to hear and decide the appeal. The payment requirement depends on the amount of the tax and whether it is for real or personal property.   |

## Appeal Filing Fees

A Taxpayer must pay a fee to file an appeal to the Appellate Tax Board.

The **fee amounts vary** depending on the assessed value of the property

| Assessed Value                  | Appeal Filing Fee                                  |
|---------------------------------|--|
| \$20,000 or less                | \$10   |
| \$20,000 - \$100,000            | \$50   |
| Between \$100,000 and \$999,999 | \$100  |
| Above \$1,000,000               | 10 cents per \$1,000 of value<br>(\$5,000 maximum) |

## Basic Procedures at the Appellate Tax Board



- The taxpayer initially decides whether to file a petition under the [Formal or Informal Procedure](#).
- Typically, a petition relates only to one parcel of real estate, but the ATB can allow adjacent parcels under common ownership to be combined in a petition.
- Either party may request that a transcript be made of a hearing.

**Note:** If no one requests a transcript, the parties forfeit the right to further appeal on matters of fact.



## Formal Procedure

The formal procedure means the hearing before the ATB is conducted like a court trial.

**The rules of evidence at the hearing are stricter than under the informal procedure.**

- Taxpayers must present evidence that the assessed value of the property is higher than the fair market value.
- If a taxpayer presents an appraisal report to demonstrate a lower value than the property was assessed for, without producing the author of the report to be cross-examined, the ATB will usually strike the opinion of the property's value stated in the report.
- The taxpayer may rely on comparable sales included in the appraisal report to support his or her own opinion of value.
- Taxpayers may use the assessed values of comparable properties as proxies for fair cash value, for the purpose of showing their own parcel is overvalued.

**Note: Evidence of comparable assessments is weaker evidence of fair cash value than comparable sales.**

**Note:** A taxpayer can request a **Findings of Fact and Report** under the formal procedure. This report sets out the evidence that the ATB relied on in reaching its decision to grant or deny abatement.



## Informal Procedure

The informal procedure is designed for non-lawyers. This procedure dispenses with strict, formal rules of practice and evidence. However, the taxpayer still has to show that the property was assessed for a value higher than its fair cash value.

### Key Differences:

- Taxpayers lose the right to appeal the ATB's decision *except for* mistakes of law
- The parties do not have the right to request a ***Findings of Fact and Report***  
**Note:** ATB provides a one-line decision – either Decision for Appellee or Decision for Appellant

**Note:** Assessors tend to prefer the Formal Procedure, as an explanation for the decision is provided. Assessors can “transfer” an appeal filed under the informal procedure to the formal procedure.

## Burden of Proof

The taxpayer must present evidence to show that the fair cash value of the property is less than the assessed value. This is called the “**burden of proof**.”

### Exception

The burden of proof shifts to the assessors if the ATB makes an affirmative finding of value lower than the assessed value of a property within the prior two fiscal years.

**Note:** If the ATB finds that the fair cash value is less than the assessed value, the value found by the ATB is presumed correct for the next two upcoming fiscal years.



## Deciding Appeals

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A single Commissioner will ordinarily preside at the hearing of an appeal.

A single Commissioner can decide an appeal if the assessed value is:

- less than \$500,000
- less than \$750,000 *if both parties agree, or*
- less than \$1,000,000 *if under informal procedure*

In all other appeals, a quorum of the ATB Commissioners, including the presiding member, is needed to decide an appeal, *i.e.* to grant or deny an abatement.



## Transfer to Formal Procedure

You may unilaterally transfer the case to the ATB formal procedure if the assessed value of the property is more than \$20,000.

- You must transfer the case within 30 days of getting "service" (delivery) of the taxpayer's petition
- You must pay the ATB filing fee (\$65)



## Alternative Appeal to County Commissioners

In counties where county government has not been abolished, taxpayers have an alternative avenue to appeal.

These counties include elected county commissioners able to hear tax appeals:

- Barnstable
- Bristol
- Dukes
- Nantucket
- Norfolk
- Plymouth

Assessors have the right to transfer a case from the county commissioners to the ATB.

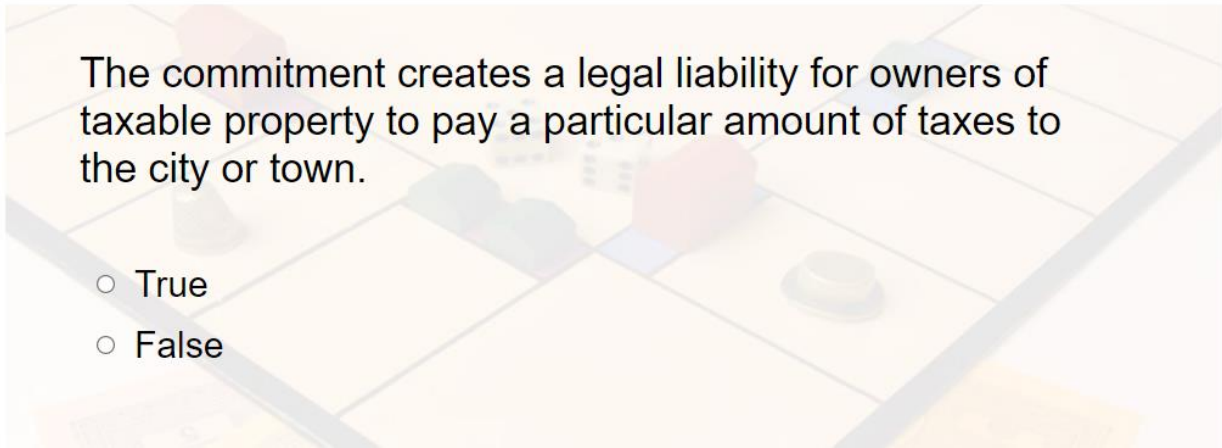
**Note:** Taxpayers that appeal to county commissioners must pay the applicable ATB filing fee.



## Lesson Recap

|   |   |
|---|---|
| 1 | A taxpayer may file an appeal with the Appellate Tax Board under the formal or informal procedure.  |
| 2 | An appeal under the <b>formal procedure</b> is <u>conducted like a trial</u> and in most cases, the taxpayer has the burden of proving that the property's fair cash value is less than its assessed value. Either party to a case heard under the formal procedure can request a Findings of Fact and Report from the ATB. |
| 3 | The <b>informal procedure</b> has <u>less strict rules of evidence</u> and a taxpayer waives the right of appeal on questions of value. The parties cannot request a findings of fact and report. Assessors may transfer a case from the informal to the formal procedure if the assessed value is more than \$20,000.      |
| 4 | In counties that still have county governments, taxpayers may appeal to the county commissioners instead of the ATB, but the assessors may transfer the case to the ATB.  |

### Question 1 of 15



The commitment creates a legal liability for owners of taxable property to pay a particular amount of taxes to the city or town.

- ☐ True
- ☐ False



## Questionsfor Chapter 6

- 1... True
- 2.... “None of above” is wrong
3. False
4. Assessors refuse to grant hearing
5. False
6. Mutually Agreed is wrong
7. The Collector
8. 8Person Holding easement
9. True
10. Tax Payer gets an extra 2 months
11. True
12. Nov 1 or 30 days from actual mailing
13. Opin in of value not admitted with appraise there to answer questions.
14. True
15. Waiver the right.

