



Guidelines for Preparing an Abatement Application

Mailing Address: P.O. Box 535, Concord, MA 01742-0535
(Please mail to the above address)

Office Location Only – 24 Court Lane

The following provides abatement appellants with information on how best to fill out an Application for Abatement. Note that "best" presentation of a case does not in any way commit the Board of Assessors to grant an abatement. Each case will be decided on its merits.

Carefully consider whether you really have a valid case. Stating "My taxes are too high" is not a reason for granting an abatement. The overall Concord budget is determined by Town Meeting and in some cases by Proposition 2 1/2 override elections as the final approval in a process involving the Board of Selectmen, the School Committee, the Finance Committee and the Town Manager. The Board of Assessors only determines the assessed valuations which are the basis for apportioning the tax burden equitably.

Be sure to use the Department of Revenue (DOR) approved form available at the Town House or on the town's website (www.concordma.gov). The space on the form for "Reason(s) Abatement Sought" is limited. You may add attachments. If you do add attachments a simple statement "Please see attachments" is the only text that needs to be in that section.

The Application is Due by 4:30 p.m., February 1, 2019, in the Assessor's Office. State law provides that the United States Postal Service postmark date on an abatement application mailed to the proper mailing address of the Assessor's Office (see above) is also considered a timely filing. Assessors will accept an abatement application by fax or email by 4:30 p.m. on February 1, 2019. Be sure to include a valid phone number.

Clearly state the Reason for the Application. The property owner is responsible for presenting information that demonstrates that the property value is incorrect. The appellant may attach supporting documentation. All documentation is due by the application due date. There are three basic justifications for granting an abatement. Any or all of them may exist in a given assessment.

1) Data Error: There has been an error in the factual basis for the assessment. The basic dimensions or status of a house or land may be in error. Deed restrictions, factors relating to location, house style, etc. also are appropriate items to consider. All of the factors involved in determining values are shown on the Property Record Card which is available on our website (www.concordma.gov) or can be obtained from the Assessing Office. Listings with property information are available in the Assessor's office, at the Town House, both libraries and the Harvey Wheeler Community Center. Also available in our office and on line is a guide to understanding these factors ("Understanding Your Property Record Card").

2) Overvaluation: It may be possible to demonstrate, by analysis of sales of comparable properties, that your house is over-assessed. Creating a table of the sales prices of comparable properties may be useful. Try to have at least three comparables. Such a table should provide details of your property and of the properties chosen for comparison, including such items as price, date of sale, lot size, house size, house style, year built, condition factors, neighborhood factors, etc. Use properties which very closely match your own property. The better the match, the stronger your case will be if the

comparable properties sold for significantly less than your assessment. Information on relevant sales is available on our website (www.concordma.gov). **Note that sales from calendar year 2017 are the basis for FY2019 values.**

3) Inequitable Assessment: There may be an inequity when the assessed value of your property is compared with the assessed values of very similar properties, i.e., similar in neighborhood, size, style, etc. As in item 2 above, a table showing data for your property and data for the comparable properties is helpful in effectively presenting your case.

The Board of Assessors must act on an abatement application within 90 days of receipt. In the course of acting on the application, Assessing staff and/or the Assessors may speak with the applicant and inspect the property. Section 61A of Chapter 59 of Massachusetts General Laws states

A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. **Failure of the applicant to comply with the provisions of this section within thirty (30) days after such request shall bar him from any statutory appeal** under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he/she attempted to comply in good faith.

An applicant may be allowed to briefly address the Board at a public meeting, although the law does not require this.

If you have further questions, please call our office at (978) 318-3070 or email us at assessing@concordma.gov