

REASONS FOR AN ABATEMENT

1. Overvaluation
2. Disproportionate Assessment (pertains to entire property classes, not individual unit or development)
3. Improper Classification

WHO MAY APPLY

As a general rule, an application must be filed by the person to whom the tax has been assessed.

ABATEMENT PROCEDURES

Application forms are available at the Board of Assessors, Town Hall, Wellesley, MA or on our website at www.wellesleyma.gov. Office hours are Monday – Friday, from 8:00 a.m. until 5:00 p.m.

The application for abatement must be filed after the Third Quarter tax bill has been mailed and no later than the close of business on February 1st. No abatement can be granted unless the application is filed on time in the Assessors' office.

PAYMENT OF TAX

Pay the amount of tax indicated on the bill on or before February 1st. Interest will be due if the payment is received late. Failure to pay the tax in a timely manner jeopardizes your right to further appeal.

If the total tax on real estate is over \$3,000, the tax must be paid before interest accrues, in order to maintain the right to appeal a decision (of the Board of Assessors) to the Commonwealth of Massachusetts Appellate Tax Board (ATB). The ATB is an independent administrative board, under the direction of the state government. Failure to pay the tax in a timely manner jeopardizes your right to appeal.

There are procedures available through the Appellate Tax Board, which may allow a taxpayer to extend the time for payment of the balance of the tax due. There is also an alternative, three-year average method of payment. A taxpayer should seek professional advice before utilizing these alternatives. The use of these alternatives does not halt the tax collection process. Any unpaid balance will accrue interest and fees.

ADDITIONAL INFORMATION REQUEST

The Board of Assessors is authorized by law to request information that is necessary if they are to properly determine the fair cash value of the property. To preserve your right to appeal an abatement decision, you must provide all information requested by the Board of Assessors.

Failure to respond to an information request within thirty (30) days of the date of the request will result in a denial of the application and may bar an appeal to the Appellate Tax Board.

ACTION BY THE BOARD OF ASSESSORS

The Board of Assessors 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 Board of Assessors will abate the amount specified in the notice. If the tax has been paid, the taxpayer will be reimbursed through the Tax Collectors Office.

Notice Of Denial No abatement will be granted. A denial will be issued in cases where the Board of Assessors has made a decision based on the merits

of the abatement application; or for reasons of inaction, in cases where the Board has not made a decision on an abatement application within three (3) months of its filing date.

Appeal to the Appellate Tax Board

If you are dissatisfied with the decision of the Board of Assessors, you may file an appeal to the Appellate Tax Board. It is located at 100 Cambridge Street, 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 the amount of the abatement granted
- ❖ You disagree with the decision of the Board of Assessors to deny the abatement application, including denial for reason of inaction by the Board of Assessors.

The proper forms for an appeal can be obtained at the Appellate Tax Board.

An appeal to the Appellate Tax Board must be filed within three (3) months of the date on which the Board of Assessors made its decision to grant or deny abatement for any reason including inaction.

FOR FURTHER ASSISTANCE

The staff of the Board of Assessors is available to assist in answering questions or concerns about your property tax assessment.

Call or Visit the

**Board of Assessors
Town Hall, 1st Floor
525 Washington Street
Wellesley, MA 02482**

(781) 431-1019 x2272

Web Address

www.wellesleyma.gov

**Monday – Friday
8:00 a.m. to 5:00 p.m.**

FOR INFORMATION ON:

- ❖ **Payments on Bills**
- ❖ **Your Bill Amount**
- ❖ **Tax Delinquencies**

Call or Visit the

**Tax Collector/Treasurer
Town Hall, 1st Floor
525 Washington Street
Wellesley, MA 02482**

(781) 431-1019 x2266

**Monday – Friday
8:00 a.m. to 5:00 p.m.**

**TOWN OF WELLESLEY
BOARD OF ASSESSORS**

(REV 11/06)

**ABATEMENT
PROCEDURE**

**Taxpayer
Information Guide**



This brochure explains the procedure for obtaining an abatement of property tax.

An abatement is a reduction of property tax based upon a reduction in the assessed value of taxable property. A taxpayer must apply for an abatement for each specific year in which there is a dispute. An application cannot be filed on taxes from previous years.

The statutory abatement procedure is in force only after the Fiscal Year Third Quarter tax bill has been issued. Applications are due by February 1st.