

What to know in order to file an abatement.

An abatement is a reduction in property value granted by the Assessors, which results in a reduction in taxes billed. Taxpayers may apply for abatement of real estate tax once the actual real estate tax bill is issued, which is the 3rd quarter bill mailed on or about December 31st. The taxpayer must file an abatement application by the same date that the tax bills are due and payable (thirty days after the tax bills are mailed), which is February 1st, unless it falls on a weekend or holiday, then it is the next business day. There is no extension allowed. The Assessors cannot, by law, act upon an application which is received after the due date.

Abatements are granted when the taxpayer is able to prove that the fair market value of their property is less than its assessed value. The information a taxpayer must provide includes three (3) sales of comparable properties sold during the calendar year preceding the fiscal year, or three (3) comparable properties within the town of Carver. The proof of over-assessment is the responsibility of the taxpayer as the property values have been analyzed by the assessors office and statistics reviewed by the Department of Revenue / Bureau of Local Assessment.

After the application is received in the Assessors Office, it will be reviewed. An appointment for an inspection of the property, both interior and exterior, will be required to verify that all data on the property record card is accurate. To avoid an automatic denial of your application and to retain your right to appeal the Assessors' decision, you must provide all the information requested by the Assessors either with your abatement application, or within 30 days of the date the assessors request.

Once an application is filed, the Assessors have three (3) months in which to act upon it. If the application is approved, in whole or in part, the taxpayer is granted an abatement of a specified amount. If the application is denied, the taxpayer receives no abatement.

If a taxpayer wishes to meet with the Board of Assessors, an appointment can be made by calling the office at (508) 866-3410.

Please call the Assessors Office with any questions at (508) 866-3410.

What to do if the Assessors deny your application.

You may file an appeal with the Appellate Tax Board (ATB). Appeals may be made in person or by mail. Forms are available at the ATB office, by phone (617) 727-3100, or online at www.mass.gov/atb/forms/html.

The fee to file is based upon the assessed value of the property. For property values over \$100,000 and less than \$1,000,000, the fee is \$100. The fee schedule is available on the ATB's website.

Taxpayers have only three months from the date of the denial to file their appeal with the ATB.

Taxpayers must pay their actual real estate tax bill on time, if the total bill is over \$3,000.00, in order to preserve their right of appeal to the Appellate Tax Board. Taxpayers should note that it is their responsibility to ensure that property tax payments made by banks and mortgage companies are paid timely.

For more information about the Appellate Tax Board, please visit their website at www.mass.gov/atb/.