

**FISCAL YEAR 2022**  
**HELPFUL INSTRUCTIONS WHEN FILING YOUR ABATEMENT**  
**Chatham, MA**

**WHEN AND WHERE:**

The **Assessors** office must receive your abatement application by **November 1, 2021**. The Board of Assessors is not authorized to extend or waive this deadline. If your application is being mailed, it must be postmarked **to the proper address** of the **Assessors** on or before **November 1, 2021**. If your application is received by the Assessors or post marked after the **November 1, 2021** deadline, by the laws of the Commonwealth, the Board of Assessors has no jurisdiction to act on it, and therefore it must be denied. *See the reverse side of your tax bill for information relevant to filing an abatement.*

**REASONS FOR FILING AN ABATEMENT:**

Abatements are generally filed when a taxpayer feels that one of the following reasons apply:

- **“OVERVALUATION”:** If your contention is that your assessment exceeds the fair market value of your property, you should file an application for abatement. You should support your claim by listing 3 to 5 sales of comparable properties that took place in calendar year **2020**. Try to identify these properties by their **map & parcel numbers** (Parcel ID) or property location. Choose sales of similar lot size and location influences, as well as houses that are similar in style to your own. Try not to compare the sale of a "Cape Cod" style house with that of a "Ranch," or a house with 1,200 square feet of living area to one having 2,200 square feet, as the houses are not similar and will add little weight to your appeal. Choose comparables that closely match yours in **style, size, quality of construction, and condition**. Chances are you'll never find an exact match, but remember, the closer the match, the stronger your case.
- **“DISPROPORTIONATE ASSESSMENT”:** If your contention is that your property is inequitably assessed when compared with other houses in your neighborhood, an abatement may be more difficult to obtain. It's a misconception to believe that finding one or two similar houses in your neighborhood that are valued for less, automatically entitles you to a reduction that matches that of the lower assessed property; it doesn't. In most cases there's a good reason for the differences. Please feel free to contact the Assessing office to discuss it with us. If an inequity does exist, the correction will be made to the property, or properties that are incorrectly assessed, and that may not be yours! Regardless, we'll check it out, and an abatement will be granted if we have you assessed above the fair market value of your property.
- **“INCORRECT USEAGE CLASSIFICATION” OR “OTHER” DATA:** If you believe your property has been incorrectly measured or listed or has incorrect information, bring this to our attention, and we'll check it out and make the necessary correction(s). Some listing corrections may only be for accuracy, but some may have an effect on your assessed value.
- A minimum of 3 similar property sales is best. **DO NOT** single out the land value or any single improvement value for reduction alone. No developed property, including yours, is sold without all elements included and only the **ENTIRE** value of the property will be considered. Also, land value cannot be compared on a per-square-foot basis. The primary value in a lot is in whether it can be built upon or not. As a result, smaller, buildable lots will always be higher on a per-square-foot basis than larger lots will be, just like smaller houses will have higher per-square-foot costs to build than larger houses of the same style. Your chosen sales should support the total taxable value of your property. Once you have chosen your sales, you must also submit your opinion of value that you wish the Board of Assessors to consider. If no opinion of value is included, or is not supported by sales, it is almost certain you will receive a denial because once assessments are approved by the Department of Revenue each year, they are deemed legally correct and the burden of proof to establish otherwise is on the taxpayer.

**PAYMENT OF TAX:**

Filing an application for abatement does not stay the payment of your taxes. To avoid penalties and possible loss of further appeal rights, your taxes must be paid timely. If an abatement is granted, an adjustment will be mailed to you in the way of a credit on your second half taxes or a rebate if the annual taxes have been paid in full.

**WHAT THE ASSESSORS CANNOT DO:**

The Assessors cannot reduce an assessment based upon a person's inability to pay the tax.

The Assessors cannot and will not reduce an assessment without justification. Often times, advice is given by well-intentioned friends or neighbors who tell you that you're over assessed. Please, do some checking yourself before filing an abatement. There's no harm in listening to or acting on advice from others, but make sure your appeal can be supported.

**ASSESSORS DECISION (DISPOSITION):**

By state statute the Board of Assessors has three (3) months from the date your application is filed to act upon a timely filed abatement application. They will notify you of their decision within 10 days of their action.