

Town of Gill – Board of Assessors
Fiscal Year 2017
Information on Preparing an Application for Abatement
--- IMPORTANT --- READ THIS --- IMPORTANT ---

This document provides information on applying for abatement of property tax.

Application forms are available at the Assessors Office, Gill Town Hall, 325 Main Road, or on the town website, www.gillmass.org. The Assessors Office is open Monday – Thursday 9:30am to 12:30pm. The office is closed Friday. Contact the Assessors by telephone, 413-863-0138, or by email, assessors@gillmass.org.

On your tax bill, one of the most important things to notice is the ASSESSMENT DATE. The value on your bill is as of this date, **NOT** the day you received the bill. Tax bills for fiscal year 2017 (July 1, 2016 – June 30, 2017) have an assessment date of January 1, 2016.

If you think that the VALUATION indicated on your bill is wrong, obtain an Application for Abatement and **read everything** on both pages.

Now, considering the Assessment Date, re-think whether or not you agree that the valuation is a reasonable indication of what your property might have sold for **ON OR ABOUT THAT DATE (January 1, 2016)**.

If you still think the valuation is wrong, complete the Application for Abatement and file it (**delivered** to the Assessors Office or USPS postmarked) before the deadline. **The deadline is May 1, 2017.** (For omitted, revised, or reassessed taxes, the deadline is three (3) months after the date the bill for those taxes was mailed.) Be sure to file on time. **Missing the deadline means you lose all rights to abatement.**

As you fill out the Application, carefully consider whether you really have a valid case. Stating, “My taxes are too high,” is not a reason to be granted abatement. There are four basic justifications for the Assessors to grant abatement. Any or all may exist in a given assessment.

1. **Data Error:** There is an error in the factual basis for the assessment. The basic dimensions or status of the house or land may be in error. Deed restrictions, house style, quality and condition, presence or absence of yard items (sheds, pools, barns, etc.) are other appropriate items to consider. All factors involved in determining values are shown on the Property Record Card, which can be obtained from the Assessors Office. A summarized version of the Property Record Card is available on the town’s website, www.gillmass.org.
2. **Overvaluation:** You believe, based on sale prices of properties similar to yours, that your house is over-assessed. Creating a table of the sale prices of comparable properties is required. Use properties that 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. Sales from fiscal years 2015 and 2016 are the basis for fiscal year 2017 values. Your comparison should use sales from the same time period, fiscal years 2015 and 2016.

3. **Inequitable Assessment:** You believe your property has a higher assessed value than other very similar properties, i.e. similar in neighborhood, size, style, acreage, etc. A table showing data for your property and data for the comparable properties is required. Find data on other properties by looking at Property Record Cards on the town's website, www.gillmass.org, or at the Assessors Office.
4. **Partially or Fully Exempt:** If all or part of your property meets the state's requirements to be classified as tax-exempt, you may be eligible for abatement. Most often, tax-exempt status applies to schools, charities, and other non-profit organizations.

After you file the Application for Abatement, you will receive an Information Requisition Form. You need to complete and return this form within thirty (30) days of when it is received or postmarked. In addition, the Assessors and/or Clerk will contact you to schedule a time to visit the property and conduct an inspection, inside and outside. The purpose of the inspection is to verify the accuracy of the data on the Property Record Card (dimensions, style, rooms, condition, yard items, etc.). **Refusing the inspection is grounds for the Assessors to deny abatement, and may result in the loss of your right to appeal.**

The Board of Assessors has three (3) months **from the date you file** your application to take action. If the Board does not take action within this time, by law your application is "Deemed Denied". You will receive written notice whether abatement was granted or denied.

If you wish to discuss your Application for Abatement with the Board of Assessors, please request an appointment. You will be scheduled at the first available opportunity after the property visit. The Board generally meets on Monday evenings.

If you are dissatisfied with the Board's decision, or your application is "Deemed Denied", you have the right to file an appeal with the Appellate Tax Board in Boston (617-727-3100 or www.mass.gov/atb). Your right of appeal lasts for three (3) months from the **date of the decision of the Board of Assessors,** or from the date your application was deemed denied.

If you have any questions about this entire process, please contact the Assessors Office by email (assessors@gillmass.org) or telephone (413-863-0138), or drop in during office hours.

Special Note about using Appraisals as part of your Application for Abatement: If you are submitting an appraisal as part of your basis for overvaluation, you and your appraiser should consider the following:

1. You are responsible for the cost of the appraisal. The cost will not be reimbursed or included in any abatement that may be granted.
2. Your appraiser should be licensed or certified by the Commonwealth of Massachusetts.
3. Be sure your appraiser understands that the date of value for the appraisal is January 1, 2016, the date of valuation set by the Assessors for fiscal year 2017.
4. All sales used as comparables should reflect dates of sale between July 1, 2014 and June 30, 2016, the same date range used by the Assessors for fiscal year 2017.
5. Your appraiser should define the purpose of the appraisal as "for tax abatement purposes".
6. You may be asked to appear before the Assessors to answer questions relative to the appraisal. Your appraiser may appear with you, but you are responsible for any fees he/she may charge.