

HINTS ON PREPARING AN ABATEMENT APPLICATION

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 budget for the Town is determined by Town Meeting and in some cases by Proposition 2½ overrides as the final approval in a process involving various Town boards and committees. *The Board of Assessors only determines the assessed valuations, which are the basis for apportioning the tax burden equitably.*

Clearly state the reason for the application. There are four basic justifications for granting an abatement. Any or all of them may exist.

1. **Overvaluation:** It may be possible to demonstrate, by analysis of sales of comparable properties, that your property is over-assessed. Creating a list of the sales prices of comparable properties would be helpful. Your list 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. List properties that are as similar to your property as possible. 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 can be found in the Town Hall in front of the Assessor’s Office.

Valid sales from calendar year 2016 (January 1st to December 31st) are the basis for the Fiscal Year 2018 taxes. These sales are available on the Massachusetts Department of Revenue website. If an appraisal is being submitted as part of your Abatement Application, keep in mind that the assessment date for this tax bill is January 1, 2017.

Overvaluation may also be the result of a data entry error, the factual basis for the assessment. The basic dimension 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 can be obtained from the Assessor’s Office in the Town Hall, or online at www.town.oxford.ma.us.

2. **Disproportionate Assessment:** There may be an inequity when the assessed value of your property is compared with the assessed values of similar properties, i.e. similar in neighborhood, size, style, etc. Unlike the claim of overvaluation, disproportionate assessment requires proof that there is an intentional, discriminatory flaw in the valuation system.
3. **Statutory Exemption:** The property or person is exempt from taxation based on ownership and use.
4. **Improper Classification:** For example, the property is classified as commercial when it is actually residential.

Be sure to sign your application and include a valid telephone number. A representative from the Assessor’s Office **will** schedule an appointment for a complete field visit to your property (**interior and exterior**). **Please note that by law, the Board of Assessors has 90 days to act on your application, and that filing an application does not stay the collection of the tax. However, the Board of Assessors will act on abatement applications as they are filed.** Abatement applications must be in the Assessor’s Office by close of business on May 1, 2018.