



An overview of real estate tax abatements - by Saul Feldman

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In Massachusetts, the tax fiscal year begins on July 1 and ends on June 30. The tax date is the preceding January 1. We are now in fiscal year 2018. It began on July 1, 2017, and it will end on June 30, 2018. The tax date was January 1, 2017. This means that the fair cash value of the property on January 1, 2017 is the standard that the assessors must meet.

In the event a property owner believes that the assessors have failed to meet the proper standard, the taxpayer should file an application for abatement. In most cities and towns, the deadline for filing is the beginning of February. There is no filing fee and there is no need to hire a lawyer in order to file.

A taxpayer must file a separate application for abatement each year. Even though you filed for fiscal 2017, you still have to file an application for fiscal 2018 if you want to be able to obtain an abatement for fiscal 2018.

A taxpayer initially should file an application for abatement with the Board of Assessors.

If not happy with the Board of Assessors' decision, then proceed with an appeal to the Appellate Tax Board (ATB).

The appeal must be filed within three months after the date of the decision of the Board of Assessors or within three months after the date the application is deemed denied.

The time requirements are jurisdictional. Failure to comply with them will result in automatic dismissal by ATB.

Often a property owner who has a good case for an abatement fails to file the appeal on time. It is obviously very unfortunate when a property owner is prevented from getting tax relief because of failure to appeal on time.

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