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Property taxes and abatements - by Saul Feldman and Angel Mozina

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Saul Feldman
Feldman & Kozeli

The end of the year marks a good time for some necessary and important planning and strategizing when it comes to real estate tax matters due in the new year.

Imagine a real property owner whose property has been overvalued by the local Board of Assessors. Then imagine this same property owner failing to get a tax abatement because of a procedural technicality or an avoidable missed deadline.

A taxpayer who is unhappy with the valuation of a parcel of real estate should initially file an application for abatement with the local Board of Assessors. Applications for abatement of the current fiscal year taxes are due by February 1 in most municipalities and towns.

Quite often, the local Board of Assessors issues decisions on tax abatement applications in March. A taxpayer who disagrees with the Board's refusal to grant a tax abatement or the amount of the abatement that is granted may then take an appeal to the Appellate Tax Board.

Pursuant to Section 64 of Chapter 59 of the Massachusetts General Laws, the appeal petition must be filed within three (3) months after the date of the decision of the Board of Assessors or within three (3) months after the date the application is deemed denied. Whenever the Board of Assessors fails to act within three (3) months from the date of filing the application for abatement, the application shall be deemed to be denied.

Angel Mozina
Feldman & Kozeli

Therefore, April, May, and June are the months when many abatement appeal petitions become due and should be filed with the Appellate Tax Board.

Often a property owner who has a good case for an abatement fails to file the appeal petition on time. The time requirements are jurisdictional. Failure to comply with the time requirements will mean that the Appellate Tax Board must dismiss the appeal petition.

Municipalities are having budgetary problems. The assessors and the appraisal firms hired by the assessors do not necessarily have the expertise or the will to determine the actual fair cash value of property. It is up to owners, therefore, to appeal to the local Board of Assessors and the Appellate Tax Board on time in order to pay no more real estate taxes than the law requires.

It is obviously very unfortunate if a property owner is prevented from getting tax relief because of failure to plan ahead and follow timely abatement and appeal deadlines and procedures.

Saul Feldman, Esq. and Angel Mozina, Esq. are real estate attorneys with Feldman & Kozeli, P.C., Boston.

New England Real Estate Journal - 17 Accord Park Drive #207, Norwell MA 02061 - (781) 878-4540