



## **TOWN OF GRANBY**

Board of Assessors  
215B West State Street  
Granby, MA 01033

Tel#: 413-467-7196 Fax#: 413-467-3101

### **How to File a Real Estate Abatement**

- Abatement applications can only be filed once a year between the mailing of the third quarter tax bills and the due date of the tax bill, usually February 1. Applications cannot be accepted prior to the mailing of third quarter tax bills. The Assessors Office must receive the abatement application no later than closing time on the due date. Applications that are mailed must contain a US Post Office postmark on or before the due date. The Assessors are barred by Massachusetts's statute from making any exceptions to the rule.
- By state law, assessments must be indicative of market value as of January 1<sup>st</sup> of each calendar year (01/01/2017 for Fiscal Year 2018). The assessment reflected on your Fiscal-Year 2018 real estate tax bill is determined by analyzing sales activity from January 1, 2015 to December 31, 2016.

### **The Application**

#### **Section A. Taxpayer Information**

1. The name of the assessed owner of the property
2. The name of the person filing the applications if not the owner as of January 1<sup>st</sup> previous year
3. Mailing address to which the application wants requests and notices sent.
4. You **MUST** include a daytime telephone number so that we can schedule an appointment for an internal/exterior inspection if needed.

#### **Section B. Property Identification**

This information is located on your tax bill.

#### **Section C. Reasons Abatement Sought**

1. Please check off the appropriate box.
  - Overvaluation – assessed value is more than the fair cash value on January 1<sup>st</sup> of the previous year, for any reason including clerical error
  - Disproportionate Assessment – Disproportionately assessed in comparison with other similar properties
  - Incorrect Usage – Classified incorrectly as residential, commercial, industrial, etc.
  - Other – partially or fully exempt
2. Applicant's Opinion of Value – Please be certain to state your opinion of value and the method you used to arrive at such value. Please attach any documents you feel would help support your proposed value.
3. Explanation – Explain in detail why you think that the current assessment is inaccurate. State law puts the burden of proof on the property owner to show that the assessment is incorrect. Stating that property taxes are too high is irrelevant. You should establish in your mind what you think your property is worth. The best evidence is recent sale activity of properties comparable to your property in proximity and similarity

**OVER**

## **Section D. Signatures**

1. Be sure to sign and date the application. If they are not signed they will be returned for signatures.

## **Submitting an Appraisal**

If an appraisal is being submitted to support your opinion of value for abatement purposes, here are some facts that should be considered by you and your appraiser.

1. Be sure your appraiser understands the date of value for this appraisal is 1/1/2017, the date of valuation set by the Massachusetts Department of Revenue.
  2. All sales utilized as comparables should reflect data/sales from 1/1/2015 to 12/31/2016.
  3. Defines the purpose of the appraisal as, “**for tax abatement purposes**”.
  4. That your appraiser is made aware of and is prepared to appear before the Board of Assessors to answer questions relative to the report if required.
  5. That your appraiser understands the requirements set forth under USPAP (Uniform Standards of Appraisal Practice) as promulgated by the Appraisal Foundation and understands the type of reports for the intended purpose.
  6. At minimum, the Board will accept a complete appraisal communicated in a summary report.
  7. Your appraiser should be either licensed or certified by the Commonwealth of Massachusetts.
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- Filing an abatement application does not put your tax payment on hold. All tax payments must be made without incurring interest. If the abatement is granted and you have already paid the full tax, a refund will be granted.
  - The Assessors have three (3) months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the Assessors do not act on your application within the original (or extended) period, it is deemed denied. You will be notified in writing as to the disposition of your application.
  - 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, phone 617-727-3100. Your right to 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.

These instructions are only to be used as a guide. If you need more detail about the law or assistance in filling out your application, please contact the Assessors Office at 467-7196.