

## **GENERAL ABATEMENT INFORMATION**

### **When and where do I file?**

Applications for property tax abatements are available at the Assessor's Office and via a link on the town's website at [www.wakefield.ma.us](http://www.wakefield.ma.us) . Forms may be filed anytime after the third quarter tax bill is mailed, usually late December, and on or before the due date of that bill, usually the first business day of February. Any application filed after the date taxes are due as a matter of state law cannot be considered by the Assessors.

### **What are the criteria for filing for an abatement?**

Applications are generally filed by those who feel that their property assessment is higher than the price for which the property can be sold or if there is a mistake on their property record card that serves to overstate property value. Abatements cannot be granted because a homeowner considers taxes in general to be too high. Assessors are charged with the responsibility of determining property value and the allocation of the tax levy.

### **What information should I include with my abatement application?**

It should be as specific as possible as to why you feel your assessment is too high. Assessments are determined after the careful analysis of sales that have taken place in the community. After our analysis and assignment of new valuations, all aspects are then reviewed by the Massachusetts Department of Revenue. The purpose of this review is to assure that the sales model that we developed accurately reflects the sales and has been applied consistently throughout the city.

To defend your position, you should cite actual sales of comparable properties. The Assessor's office will have arms-length sales information available for you to peruse. If you do find a sold property that is comparable to yours, review its property record card and your own to make sure obvious items like lot size and living area are truly comparable. Also, check your information to ensure accuracy. In addition to obtaining a copy of the property record card through a public-access computer in the Assessor's office, feel free to view our page on the town's website at [www.wakefield.ma.us](http://www.wakefield.ma.us) where you can also access property information.

While checking the accuracy of your property record card, please be mindful that some of the data is simply descriptive and does not affect value. An example would be room count; we have 7 and you have 8 or we list 4 bedrooms and you only have three. Other items like finished living area and bath count do affect value.

**VERY IMPORTANT:** since sales from 2007 were used to establish the fiscal year 2009 assessments, applicants are strongly urged to use sales only from 2007. Our office will have a book of all 2007 sales available to the public. Market activity during 2008 will be used for assessments next year.

**What happens after I file?**

All applicants will be subject to an interior inspection of the property. Next, each application and all relevant property information will be reviewed by the Board of Assessors. Then the sales of the most similar properties will be reviewed and particular attention will be given to those sales cited by the applicant.

The Board must render a decision within 90 days from the date of application and notify the applicant within 10 days of that decision. If you have any questions about the decision of your abatement application, feel free to contact the Assessing Department at 781-246-6380.

**Do I still pay my taxes after I file an application for abatement?**

Yes, to avoid interest charges the taxes should be paid by the due date. Non-payment or late payment could jeopardize your rights of appeal.

**Can I appeal the decision of the Board of Assessors?**

Yes you can. If you are dissatisfied with the decision of the Board of Assessors, you may file an appeal with the state's Appellate Tax Board, 100 Cambridge St., Boston, MA 02114. Their telephone number is 617-727-3100.

Again, if you have any questions about a decision on your abatement application, please do contact the Assessors Department.