

Real Estate Abatement Procedure- Fiscal Year 2021

What is an abatement?

An abatement is a reduction of property tax. It is based on a reduction in the assessed value of the taxable property. A taxpayer may only apply for an abatement for the current fiscal year and only if there is a dispute concerning property valuation or classification. An application cannot be filed on taxes from previous years.

Who can apply?

As a general rule, an application may be filed by the person to whom the tax has been assessed, or by the person who has acquired title after January 1.

What are the requirements for an abatement of real property taxes?

A taxpayer may contest his or her tax liability on specific grounds:

Overvaluation – the assessed value is considered too high.

Disproportionate Assessment – pertains to entire property classes, not any individual unit or development.

Improper Classification – for example, a property is classified as commercial when it is actually residential.

Statutory Exemption – the property qualifies for exemption from taxation based on its ownership use.

Abatement Procedure

For Fiscal Year 2021, abatement applications must be filed after the 3rd quarter tax bill is issued and no later than **February 1, 2021** at 4:30PM. Application forms are available in the Assessing Department, Room 103, 200 Common Street Lawrence, MA 01840 (City Hall) or abatement application forms are also available online immediately following the issuance of the third quarter tax bill at www.cityoflawrence.com.

NOTE: Applications must be received or postmarked on or before February 1, 2021. No abatement can be granted unless the application is filed on time. To be timely filed, an application must be (1) actually received in the assessors' office by the close of business on or before the application due date, or (2) postmarked by the United States Postal Service, as mailed first class postage prepaid to the proper address of the assessors on or before the application due date.

What information will be requested when I file an abatement application?

The Assessing Department is authorized by law to request information that is necessary to properly determine the fair cash value of the property (i.e. income and expenses). The failure to provide the information requested on the form within thirty (30) days of the date on which the application for abatement was filed will result in a denial of the application and may bar an appeal to the Appellate Tax Board.

Payment of Tax

To avoid interest charges, the full tax due must be paid by the due date. Interest will be due if the payment is received late. The tax must be paid by the date due in order to maintain the right to appeal an abatement decision of the Assessing Department. Failure to pay in a timely manner jeopardizes your right to appeal.

Assessing Department Actions

The Assessing Department has three (3) months from the date of filing to process all abatement applications. You will be informed of the status of the application through the following notices:

Notice of Approval

The Assessing Department will abate the amount specified in the notice. Overpayments based on the abatement will be reimbursed.

Notice of Denial

No abatement will be granted. A denial will be issued in cases where the Assessing Department has made a decision based on the merits of the abatement application, failure of the applicant to file information requested, or for reasons of inaction in cases where the department has not made a determination on an application within three (3) months of its filing date.

Appeal to the Appellate Tax Board (ATB)

You have three months from the date on which the Assessing Department made its decision (to grant or deny an abatement for any reason including inaction) to file an appeal to the Appellate Tax Board. Appeal forms can be obtained at the ATB. The ATB is located at 100 Cambridge St., 2nd Floor Suite 200, Boston, MA 02114. The telephone number is (617) 727-3100.

You may elect to file an appeal to the ATB if:

- You are dissatisfied with an amount of abatement granted.
- You disagree with the decision of the Assessing department to deny the abatement application.