# TOWN OF ESSEX

# REAL ESTATE AND PERSONAL PROPERTY ABATEMENT PROCEDURES

# FISCAL YEAR 2024

Any taxpayer that feels their property is overvalued, disproportionately assessed or improperly classified can file an abatement application. Application forms will be available at the Assessor’s Office beginning January 1, 2024 and must be filed with the Board of Assessors no later than **February 1, 2024.** No abatement can be granted unless an application is filed on time. Failure to pay the tax in a timely manner may jeopardize a taxpayer’s right to appeal. If a taxpayer would like to have a hearing with the Assessor, they should note on the top front of the abatement application “Request Hearing”. A hearing will be scheduled at a later date, once all requested information is received.

In order to properly determine the fair cash value of the property, the Board of Assessors is authorized by law to request certain information to assist with this task. The taxpayer should provide all information requested in order to reserve their right to appeal any abatement decision. Failure to respond to an information request or visitation may result in denial of the application and may prevent further appeal.

If in the opinion of the home owner, the property value is inaccurate due to factual error on the property card, the application should include a detailed written description of the errors in need of correction. Attached to the application should be a property card with areas in need of correction highlighted. If these errors are all that is being contested, no comparative values are necessary. If, however, there is, in the taxpayer’s opinion, an inequity between their values and values of comparable properties, please fill in the requested information on the form entitled “Grounds for Appeal”.

The Board of Assessors have three months from the date the application is filed to make a decision. Notification of the Board of Assessors’ decision will be in writing either as an abatement certificate, a notice of denial or a notice of inaction if the Board did not make a decision within three months. Any taxpayer that is dissatisfied with the decision of the Board of Assessors may file an appeal with the Appellate Tax Board in Boston. For more information about the ATB, visit their website at [www.state.ma.us/atb/](http://www.state.ma.us/atb/) .

Our aim is to be fair. If you would like to discuss your property values or the abatement process, please do not hesitate to contact the Assessor’s Office:

Patricia Wright – Administrative Clerk

Hours: Monday – Thursday 7:30am – 3:30pm

Tel: (978) 768-7831

Email: pwright@essexma.org