

# DOWNLOAD PDF REAL ESTATE TAX ABATEMENT PRACTICE AND PROCEDURE

## Chapter 1 : City of Philadelphia: Abatements & Exemptions

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Amy Fontinelle March 13, 2013 To get a better understanding of what determines your property tax amount, read How Property Taxes Are Calculated. What Is Property Tax Abatement? Some cities have property tax abatement programs that eliminate or significantly reduce property tax payments on a home for years or even decades. The purpose of these programs is to attract buyers to locations with lower demand, such as areas of the inner city that are in the midst of revitalization efforts. Some cities offer tax abatements citywide, while others only offer them in designated areas. Some cities limit these programs to low-to-middle-income property owners, but many programs have no income restrictions. You can buy a property that already has an abatement, or you can purchase an eligible property, make the required improvements, and apply for the abatement yourself. The former option is considerably easier because it means someone else has endured the headaches of construction and bureaucracy and all you have to do is move in. Here are just some examples of actual property tax abatement programs in the United States. There are, however, many other tax deductibles for homeowners. In other words, owners only pay property tax on what the land was worth before it was improved with the new construction. Residential projects must meet Cleveland Green Building Standards. Louis New construction on vacant land or a gut rehabilitation of an existing building is eligible for a property tax abatement lasting five to 10 years. During this period, the property tax rate is frozen at the value of the property before the improvements. City of Portland, Ore. Single-family, owner-occupied homes in selected neighborhoods designated as Homebuyer Opportunity Areas are eligible for a year property tax abatement on the value of improvements from rehabilitation or new construction. Property owners only pay tax on the value of the property before the rehabilitation or new construction. This amount is adjusted annually. City of Philadelphia New construction and rehabilitated housing are eligible for a year tax abatement. Property owners are exempt from paying taxes on the value of the improvements for 10 years and only pay tax on the value of the property before the rehabilitation or new construction. City of Des Moines, Iowa Property tax abatement percentages vary depending on the type of improvement and property location. New construction and rehabilitation projects are eligible for abatement for six years anywhere in the city on a declining schedule; properties in other specified locations are eligible for a year abatement. California statewide The Mills Act provides tax incentives for the restoration and preservation of qualified historic residences. Local governments negotiate these property tax abatements on a case-by-case basis with owners of qualified historic properties. The Mills Act program is considerably more complex than the other tax abatement programs listed here. But the savings can be substantial. Properties often must remain owner-occupied to continue qualifying for the tax abatement, but if the property is sold from one owner-occupant to another, the tax abatement will remain with the home. The abatement period does not start over when the property changes hands, however. If the seller has received seven years of abated property taxes, the new buyer would receive the remaining three years of a year abatement. The easiest way to find out if there are any property tax abatement programs in the area where you want to buy is to do an Internet search for "property tax abatement" and the name of your city. For large cities, a neighborhood name might be a more effective search term than a city name. The name of your city or neighborhood plus "real estate listings" plus "property tax abatement" is another effective search string. Knowledgeable real estate agents will also be aware of these programs. Well, there are a few things that could go wrong. A significant issue is that tax abated properties are sometimes in less desirable neighborhoods. The tax abatement is an incentive to encourage people to redevelop and move into these areas. Whether revitalization efforts will ultimately prove successful is a big question mark. If you sell the property after the abatement period ends, you may have to lower your asking price to account for the increase in taxes. Even

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during the abatement period, your tax bill could change. Finally, the city may reserve the right to end your tax abatement if you become delinquent on your property tax payments. If your mortgage company pays your taxes, watch your monthly statements carefully to make sure your tax bills get paid. Make sure you really want the property and are happy with the location.

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## Chapter 2 : Abatement Procedure | Falmouth, MA

*In addition to detailed and readily accessible information and authority on tax abatement application, hearing and appeal procedures, Real Estate Tax Abatement Practice and Procedure explains the motions available at the pre-hearing stage; property inspection; exchange of experts' reports; forms of discovery and the pre-trial conference.*

David Barry Connolly; Thomas W. Hinckley Allen has successfully handled numerous tax abatements and tax appeals in Connecticut, Massachusetts, New Hampshire, and Rhode Island. The tax abatement process varies from state to state but, in all instances, requires strict adherence to filing deadlines and procedures. Our experienced team works with clients to reduce their real estate taxes. We help identify which assessments are worth challenging and assist in all steps of the appeals process. Connecticut Taxpayers may seek abatement of their real estate property taxes by filing an appeal with the Board of Assessment Appeals "BAA" or Board of Tax Appeals "BTA" for the municipality in which the real estate property is located, on or before February 20, . The appeal addresses the valuation of the property as of the date of revaluation. Real estate property tax appeals under Sec. Massachusetts Taxpayers still have the opportunity to challenge their real estate tax assessments for Fiscal Year July 1, - June 30, . Tax abatement applications need to be filed within thirty 30 days of the mailing date of the actual tax bill the actual tax bill is generally the third-quarter tax bill in jurisdictions that assess taxes on a quarterly basis. January 1 is when most third-quarter tax bills are mailed in Massachusetts. Chapter 59, the majority of abatement applications must be filed with local assessing departments on or before February 1, . However, in jurisdictions in which taxes are assessed on a semi-annual basis, this date will vary. In order to preserve your abatement and appeal rights, the taxes must be paid in their entirety for the current and all prior periods for Fiscal Year . New Hampshire Taxpayers still have plenty of time to challenge real estate tax assessments for the fiscal year. Challenges would relate to the assessed value of real estate as of April 1, , which is the value reflected on the final tax bill typically the December tax bill. In most instances, an Abatement Request must be filed locally on or before March 1, . If you are dissatisfied with the local decision, then you may file an appeal with either the Board of Tax and Land Appeals or the Superior Court, but not both. The failure of the municipality to act on an abatement application by July 1 constitutes a denial. In general, appeals must be filed no later than September 1, . The filing deadlines are strict, and if a taxpayer fails to file locally or files late, then its appeal rights are forfeited. The property owner, not a representative, must sign the Abatement Request Form. Rhode Island In order to preserve the right to file a judicial appeal with respect to taxes assessed December 31, , taxpayers must file a Notice of Intention to File an Account, on or before January 31, ; and an Account, by not earlier than March 1, , nor later than March 15, . The form for filing such Account may be obtained from the city or town assessor. There are two exceptions to the requirement of filing a Notice of Intention to File an Account and filing the Account: If either of the above conditions are met, the filing of a Notice of Intention to File an Account and the Account are not required for filing a judicial appeal. Upon receipt of the tax bill, the taxpayer has ninety 90 days from the date the first tax payment is due to file an appeal in the local office of tax assessment of the city or town in which the real estate is located. The appeal is filed on a statutory form provided by the city or town. The filing deadlines are strict, and if a taxpayer fails to file locally, or files late, then its appeal rights are forfeited. The views expressed in this document are solely the views of the author and not Martindale-Hubbell. This document is intended for informational purposes only and is not legal advice or a substitute for consultation with a licensed legal professional in a particular case or circumstance. David Barry Connolly Thomas W.

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## Chapter 3 : Real Estate Tax Abatement Process | [www.nxgvision.com](http://www.nxgvision.com)

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Check List for Real Estate Tax Abatement in Massachusetts Filing for a real estate tax abatement should be considered by a property owner in cases where the tax assessed value of the property is greater than the fair value of the property. Document your estimate of fair value as well as the assessed value as of that date. Determine when applications are due to file for the abatement. The application range is usually a narrow range of 30 days or less. Document the application due date here. An application for abatement must be filed on or before the due date for payment of the first installment of the tax bill. Your real estate taxes must be current and paid by the due date. Filing an application for abatement does not eliminate your tax obligations, so you should continue to pay all taxes due throughout the abatement process. An incorrect form will not be considered. The application should include documentation to support your determination of fair value. Items to be presented might include: Comparable sales as of the valuation date. Assessed values of comparable properties. Physical condition of your property. Recent vacancy of the property. If you recently purchased the property from an unrelated party and the assessed value is more than you paid for the property, then this is very relevant. A recent appraisal by a qualified party. Complete the application for appeal with the Appellate Tax Board within three months of the date the application was rejected by the local Board of Assessors. Note that inaction by the assessor after the application should be considered a rejection after 3 months. At this point the appeal can be filed. There are two appeals procedures, either the formal or informal procedure. In the informal procedure, the Appellate Tax Board may eliminate formal rules of pleading, practice and evidence. All efforts are made to reduce the expense associated with the appeals process. Fees to file an appeals application are nominal, but should be considered. While an attorney is not required in the appeals process, it should be considered especially for larger property matters. Research and prepare for the appeals case. The following should be presented: Description of the property Research sales of comparable properties, including photos, condition reports, dates of sale, location maps, etc.

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## Chapter 4 : Kansas Department of Revenue - Property Tax Abatements

*Detailed explanation of the property tax credit for seniors who pay more than 10% of their income in property tax, MGL c, s.6(k) Taking Care of Your Future: A Legal Checkup, Chapter 9: Protecting the home: Homestead and tax exemptions.*

Every year, residential and commercial property taxpayers file tax abatements in the hopes that they can reduce their property tax burdens. Not surprisingly, municipalities will typically find reasons to deny tax abatement applications or ignore them altogether. The New Hampshire tax abatement process is a very mechanical procedure with specific requirements and deadlines. It can be complex and confusing. These difficulties often dissuade many taxpayers from submitting a tax abatement application altogether. Those who do submit an abatement application without the assistance of an attorney often receive denials and do not know or understand the basis for the denial or how to address or challenge it. Taxpayers can, however, take advantage of this annual opportunity to reduce their tax burden. To do so, they must gain an understanding of how the New Hampshire tax abatement process works, how to determine if a property is over-assessed, how to address an over-assessment, and what to do if the municipality denies an abatement application. The following information will hopefully simplify the New Hampshire tax abatement process and help taxpayers navigate its many twists and turns. A taxpayer who challenges the assessment of his or her property has the burden to prove the property was assessed disproportionately compared with other properties in the town. The owner of record of the property as of April 1 of the tax year being challenged may file an abatement application. How to Apply for a New Hampshire Tax Abatement After a taxpayer receives his or her final tax bill usually in November or December, the taxpayer may prepare and submit a written application for a tax abatement with the town. This application must be submitted by March 1. That is a hard deadline. If you miss it, you lose the opportunity to apply for an abatement. The application form can be found here. Forms are also likely available at the town office or town hall. The application form cannot be submitted online. An original signature is necessary. Thus, it must be mailed or hand-delivered. However, to make matters easier, here are some quick pointers every taxpayer should keep in mind when completing this form: Complete the application by typing or printing the information. In Section C, list the tax map and lot number for the property. In Section C, list the assessment of the property identified in the tax bill. The taxpayer should attach a copy of the appraisal to the abatement application. An appraisal, however, is much more compelling. In Section H, the taxpayer not a representative of the taxpayer or an attorney must sign the application. There is no filing fee for submitting the application. Make a copy of the completed application for your records. You should make this a habit with other documents as well. A taxpayer should ensure the application is submitted by the March 1 deadline. The date the municipality will recognize as the filing date is the date the application was a hand-delivered to the municipality, 2 postmarked by the post office, or 3 received by an overnight delivery service. To be safe, just make sure the municipality receives your application by March 1. Every taxpayer should understand that submitting a tax abatement application does not stay the collection of taxes. A taxpayer should pay the taxes on the property regardless. If the municipality grants an abatement, you will receive a refund with interest. The municipality will usually post its current and historical equalization ratios online. How To Determine If There are Grounds for An Abatement The most common ground for abatement is that the assessment of the property is disproportionate to other assessments in the town where that property is located. An attorney can help you understand whether a disproportionate assessment has been made, whether such an assessment is worthwhile to challenge, and other rights you may have. The board can grant the application, deny the application, or not respond at all. If the board does not respond, that is deemed "under the statute" to be a denial of the application. The board has until July 1 to respond. If the board grants the application, and you are happy with its decision, you will receive a refund with interest. The appeal must be filed by September 1. An application fee is required. The petition must also be filed by September 1. A filing fee is required. We have handled New

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Hampshire tax abatement appeals in the past, and for various reasons we usually recommend filing a petition in Superior Court. Moreover, if the taxpayer files an appeal with the Board of Tax and Land Appeals, he or she waives the right to file a petition in Superior Court. How to Determine Whether An Appeal is Worthwhile The taxpayer should obviously perform a cost-benefit analysis to determine if an appeal is worthwhile. An abatement on a commercial property will likely produce property tax savings of thousands of dollars, and even tens of thousands of dollars, per year. The taxpayer – whether an individual homeowner or a commercial business – should determine whether the likelihood of obtaining an abatement will justify the time and expense of an appeal. Again, an attorney can help you understand the likelihood of success and assist with this determination. In many instances, the municipality will attempt to resolve the appeal through a settlement. Engaging an attorney to assist with the negotiation will usually facilitate a beneficial resolution. The New Hampshire tax abatement process, while somewhat complex and deadline-oriented, can nevertheless be navigated effectively. The information and guidelines above provide taxpayers with the tools they need to take advantage of this process. Robert Fojo Robert assists clients with business and commercial transactions, civil litigation, and complex dispute resolution. He helps businesses defend themselves when lawsuits are filed against them and prosecute their own lawsuits when they have been wronged. In this regard, Robert handles a wide variety of legal issues, including general commercial disputes, construction matters, class action lawsuits, real estate disputes, disputes concerning the competitive bidding process and government procurement and contracting, employment claims, and appellate litigation. Robert also assists small-to-medium size privately held businesses, venture investors, and entrepreneurs with cost effective legal solutions that address their specific business needs. You can view his LawGives Profile [here](#) Contents.

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## Chapter 5 : Real Estate | Tax Abatement | Massachusetts

*Cronin, Bisson & Zalinsky P.C. provides proven end to end legal representation helping New Hampshire commercial, industrial and multifamily residential property owners win substantial real estate tax abatements.*

**Telecommunications Machinery and Equipment Exemption of Property for Economic Development Purposes**  
The board of county commissioners of any county or the governing body of any city may approve for economic development purposes a property tax exemption for up to 10 years per Article 11, Section 13 of the Kansas Constitution. **Qualifications** The property real or personal must be used exclusively for manufacturing articles of commerce; conducting research and development; or storing goods which are sold or traded in interstate commerce. The property must also be: A new business may be a business that relocates within Kansas but is new to a county if the Secretary of Commerce determines that the exemption is necessary to prevent the business from moving outside the state of Kansas. Poultry , rabbit confinement facilities or swine production facilities are not eligible for the economic development property tax exemption. No ad valorem tax levied on behalf of a school district in a redevelopment district established pursuant to K. **Procedures for Obtaining an Exemption** A city or county must adopt uniform policies and procedures, including a cost benefit analysis and a system for monitoring exemptions. A cost benefit analysis must be performed on each application for exemption. The city or county must also provide public notice and conduct a public hearing on the granting of the exemption after providing notice. If approved, an ordinance city or resolution county authorizing exemption is issued. In it, the city or county must find that the property will be used exclusively for exempt purposes. If the business is relocating within Kansas, the document must further indicate that the Secretary of Commerce found the relocation necessary to prevent the business from moving outside the state. The applicant must then submit an application for exemption of property to the county appraiser. BOTA will review an application for exemption to determine whether the property legally and factually qualifies for exemption. BOTA will not substitute its judgment for local officials as to whether the exemption is necessary to promote economic development. BOTA will issue an order granting or denying exemption for the specified period of years. An application for exemption prepared in accordance with instructions and assistance from the Department of Commerce shall be deemed approved unless BOTA schedules it for hearing within 30 days after the date all required information and data relating to the request for exemption has been received. If BOTA schedules a hearing, it must be conducted within 90 days. During the period of exemption, the applicant must file an "Annual Claim for Exemption" with the county appraiser on or before March 1 each year. **Qualifications** A city or county may issue industrial revenue bonds for the purchase, construction, improvement or remodeling of a facility for agricultural, commercial, hospital, industrial, natural resources, recreational development or manufacturing purposes. Certain property, even though funded by industrial revenue bonds, does not qualify for exemption: **Procedures for Obtaining an Exemption Note:** A statement must be filed with BOTA prior to issuing industrial revenue bonds, regardless of whether exemption will be sought. This process should not be confused with the application for exemption process. A city or county prepares a cost benefit analysis for each application for exemption, including the effect of the exemption on state revenues. The city or county must also conduct a public hearing on the exemption after providing proper notice. An application for exemption prepared in accordance with instructions and assistance from the Kansas Department of Commerce shall be deemed approved unless BOTA schedules it for hearing within 30 days after the date all required information and data relating to the request for exemption has been received. **Property Exempt from Taxation** A property tax exemption exists for aircraft used in business and industry. The request is filed with the county appraiser who reviews the application and recommends the granting or denial of the exemption. BOTA reviews all information when the application is filed and makes a decision to grant or deny the exemption. BOTA may set the matter for hearing, or any party the applicant or the county may request a hearing, if necessary. BOTA issues an order setting forth its decision. Commercial and

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**Industrial Machinery and Equipment** All commercial and industrial machinery and equipment acquired by qualified purchase or lease made or entered into after June 30, shall be exempt from property tax. All commercial and industrial machinery and equipment transported into this state after June 30, , for the purpose of expanding an existing business or the creation of a new business shall be exempt from property tax. **Qualifications** A property tax exemption exists for all commercial and industrial machinery and equipment that is acquired or leased, or transported into the state of Kansas after June 30, Commercial and industrial machinery and equipment shall mean property classified for property tax purposes within subclass 5 of class 2 of section 1 of article 11 of the constitution of the state of Kansas. However, if the county appraiser is in doubt as to whether certain property qualifies for exemption, the county appraiser presumes in favor of taxation. The taxpayer may then file an application for exemption with the county appraiser pursuant to KSA , in order to have BOTA review the matter. **Construction Hand Tools** Hand tools used in the construction industry constitute an incentive to economic development within the state and improve the general economy of the state and are therefore exempt from property tax. **Qualifications** A property tax exemption exists for all hand tools and hand tool boxes regularly used exclusively by a mechanic or tradesperson in the construction industry. For those construction hand tools acquired after June 30, , an exemption from property tax is presumed. **Doctors, Dentists, Podiatrists, Optometrists and Psychologists Leasing Real Property** A property tax exemption exists for real property that is leased by a municipality or political subdivision of Kansas in order to provide the office space necessary for certain medical services provided by a person licensed by state boards. **Qualifications** The office space must be leased by a municipality or political subdivision and actually and regularly used to provide certain medical services by a person licensed by state boards. **Procedures for Obtaining an Exemption** A property owner requesting an exemption must file an initial request for exemption on forms provided by the county appraiser. **Farm Machinery and Equipment** A property tax exemption exists for farm machinery and equipment. **Qualifications** The farm machinery and equipment must be actually and regularly used in a farming or ranching operation, feedlot operation, nursery operation, aquaculture operation, or Christmas tree operation. Farming and ranching operation includes the performing of farm or ranch work for hire. It may also include personal property associated with a natural gas distribution system owned by a nonprofit public utility described by K. Farm machinery and equipment does not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm trailer, as those terms are defined by K. **Procedures for Obtaining an Exemption** Under this law, an exemption from property tax is presumed. **Home Day Care Property** Household goods and personal effects are exempt in Kansas, unless used for the production of income. However, household goods and personal effects used in a home for day care purposes may still qualify for exemption if the home is registered or licensed with the Kansas Department of Health and Environment. **Qualifications** Household goods and personal effects include furniture, cooking utensils, refrigerators, deep freezers, washing and drying machines, dishwashers, stoves, ranges, ironers, vacuum cleaners, sewing machines, radios, record players, television sets, shop and hobby equipment used in or about the home, fishing equipment not including boats , bicycles, yard and garden equipment, firearms, golf clubs, photographic equipment, jewelry, luggage, musical instruments and air conditioners if it is not a part of the central heating and air conditioning system. **Machinery, Equipment, Materials and Supplies** A property tax exemption exists for low-dollar items of machinery, equipment, materials and supplies used for business purposes, or in activities by an entity not subject to Kansas income tax. The taxpayer may then file an application for exemption with the county appraiser pursuant to K. A , in order to have BOTA review the matter. **Qualifications** A merchant is a person, company or corporation who purchases tangible personal property for resale in the ordinary course of business without modification or change in form or substance. A manufacturer is a person, company or corporation who is engaged in the business of transforming, refining, or combining materials and labor to change tangible personal property from one form to another, including packaging. Inventory includes those items that: **Qualifications** Motor vehicle includes all motor vehicles required to be registered under Kansas law. A motor vehicle dealer includes new and used dealers as defined

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by K. Railroad Machinery and Equipment All railroad machinery and equipment acquired by qualified purchase or lease made or entered into after June 30, shall be exempt from property tax. All railroad machinery and equipment transported into this state after June 30, for the purpose of expanding an existing business or the creation of a new business shall be exempt from property tax. Qualifications A property tax exemption exists for all railroad machinery and equipment that is acquired or leased, or transported into the state of Kansas after June 30, Railroad machinery and equipment shall mean property classified for property tax purposes within subclass 3 of class 2 of section 1 of article 11 of the constitution of the state of Kansas. Telecommunications Machinery and Equipment All telecommunications machinery and equipment acquired by qualified purchase or lease made or entered into after June 30, shall be exempt from property tax. All telecommunications machinery and equipment transported into this state after June 30, for the purpose of expanding an existing business or the creation of a new business shall be exempt from property tax. Qualifications A property tax exemption exists for all telecommunications machinery and equipment that is acquired or leased, or transported into the state of Kansas after June 30, Telecommunications machinery and equipment shall mean network administrative assets; central office equipment; information, station and customer equipment; and outside plant equipment of a telecommunication company. Poultry Confinement Facility K. The term includes within its meaning only such agricultural land as is necessary for proper disposal of liquid and solid wastes and for isolation of the facility to reasonably protect the confined poultry from exposure to disease. The term includes within its meaning only such agricultural land as is necessary for proper disposal of liquid and solid wastes and for isolation fo the facility to reasonably protect the confined rabbits from exposure to disease. The term includes within its meaning only such agricultural land as is necessary for proper disposal of liquid and solid wastes in environmentally sound amounts for crop production and to avoid nitrate buildup and for isolation of the facility to reasonably protect the confined animals from exposure to disease. Back Back Office Operation Processing functions of a national or multi-national business which support, but are not directly engaged in the primary focus of the business.

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## Chapter 6 : How to Navigate the New Hampshire Tax Abatement Process | [www.nxgvision.com](http://www.nxgvision.com)

*The New Hampshire tax abatement process is a very mechanical procedure with specific requirements and deadlines. It can be complex and confusing. These difficulties often dissuade many taxpayers from submitting a tax abatement application altogether.*

The assessors, either upon written application filed within days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section . The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section . The municipal officers may not grant an abatement to correct an error in the valuation of property. The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection. Municipal officers or the State Tax Assessor for the unorganized territory shall: Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection; [ , c. Assist individuals in making application for abatement; [ , c. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application; [ , c. Provide that persons are given the opportunity to apply for an abatement during normal business hours; [ , c. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session; [ , c. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and [ , c. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal. Inability to pay after 2 years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof. Notwithstanding failure to comply with section , the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under section , subsection 1, paragraph D, except for the failure of the widow, widower or child to make application and file proof within the time set by section , subsection 1, paragraph G, if the veteran died during the month period preceding the April 1st for which the tax was committed. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement shall be made to

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the municipality at its annual meeting or to the mayor and aldermen of cities by the first Monday in each March. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory. Approval of the Governor. If you need legal advice, please consult a qualified attorney.

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## Chapter 7 : Real Estate Tax Abatement | Cronin, Bisson & Zalinsky, P.C. | Attorneys at Law

*The correct form is STATE TAX FORM , revised 7/, and titled: APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX/PERSONAL PROPERTY TAX. This form is available on the Walpole Assessors Department Web Site.*

**Overvaluation Who May Apply for an Abatement** As a general rule, the person to whom the tax has been assessed may file an application for abatement, or the person acquiring title after January 1st to which the tax applies. Application Procedure Application forms are available at the Assessing Department and online. Applications for abatement are due the same day the tax is due. To determine the date the tax bill was issued, check the tax bill. The application must be filed with the Assessing Department or postmarked by the U. No abatement can be granted unless the application is filed on time in writing on the form approved by the commissioner Faxed duly signed copies are acceptable. Payment of Tax Pay the amount of tax indicated on the bill on or before the due date. Interest will be due from the issue date if the payment is received late. There are procedures available through the Appellate Tax Board, which will allow a taxpayer to extend the time of payment of the second half tax. There is also an alternative three-year average method of payment. A taxpayer should seek professional advice before utilizing these options. The use of these alternatives does not halt the tax collection process. Any unpaid balance will accrue interest and fees. Additional Information Request The Assessing Department is authorized by law to request information necessary to determine the fair cash value of the property. To preserve your right to abatement, you must provide all information requested by the Assessing Department. Failure to respond to an information request within thirty days of the request will result in a denial of the application and may bar an appeal to the Appellate Tax Board. Action by the Assessing Department The Assessing Department attempts to process all abatement applications within three months of filing. You will be informed of the status of the application through one of the following notices: The Assessing Department will abate the amount specified will be reimbursed. No abatement will be granted. Indicates that the abatement application has not been processed within three months of its filing and that the application is deemed denied by operation of law. Every effort is made by the Assessing Department to render a decision on every completed application within the prescribed period. Appeal to Appellate Tax Board If you are dissatisfied with the decision of the Assessing Department, or if the application is deemed denied, you may file an appeal to the Appellate Tax Board. The Appellate Tax Board is a state administrative board located at:

## Chapter 8 : Taking Advantage Of Property Tax Abatement Programs

*David is the past Chairman of the Taxation Law Section Council of The Massachusetts Bar Association and is the current Co-Chairman of the Municipal Tax Practice Group of the Massachusetts Bar Association. He is the co-author of the book "Real Estate Tax Abatement and Procedure" published by Massachusetts Continuing Legal Education, Inc.*

## Chapter 9 : Massachusetts law about property taxes | [www.nxgvision.com](http://www.nxgvision.com)

*Connecticut. Taxpayers may seek abatement of their real estate property taxes by filing an appeal with the Board of Assessment Appeals ("BAA") or Board of Tax Appeals ("BTA") for the municipality in which the real estate property is located, on or before February 20,*