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## Abatement Information & Application

- The assessed value in every community in the Commonwealth for Fiscal Year 2023 must reflect "Fair Market Value" as of **January 1, 2022** based on sales that occurred during calendar year **2021**.
- **Market value** as defined in the International Association of Assessing Officers Glossary for Property Appraisal and Assessment is: "The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated; Both parties are well informed or well advised, and acting in what they consider their best interests; A reasonable time is allowed for exposure in the open market; Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."

### ABATEMENT PROCEDURES (FISCAL YEAR 2023) (Lunenburg, MA)

#### WHEN AND WHERE:

The Board of Assessors must receive your abatement application by **February 1, 2023**. The Board of Assessors is not authorized to extend or waive this deadline. If your application is being mailed, it must be postmarked no later than **February 1, 2023**. If your application is received or postmarked after the deadline, you lose your right to an abatement, regardless of how justified your reason(s) may be. **See your tax bill for information relevant to filing an abatement.**

#### REASONS FOR FILING AN ABATEMENT:

Abatements are generally filed when a taxpayer feels that one of the following reasons applies:

**FAIR MARKET VALUE ASSESSMENT:** The assessed values for Fiscal Year 2023 reflect changes in the real estate market between calendar year **2020** and **2021**. Sales that took place in 2021 were used in the analysis for setting Fiscal Year 2023 values. Sales taking place in 2022 will influence the Fiscal Year 2024 assessments. If your contention is that your assessment exceeds the fair market value of your property, you should file an application for abatement, but you need support your claim by listing sales of similar properties that took place as near to the **January 1, 2022** assessment date as possible. Choose comparable properties, in your neighborhood, that closely match yours in **style, size, quality of construction, and condition**. You may not find an exact match, but remember, the closer the match, the stronger your case. In searching for comparable properties, you may find our web site helpful.

(<http://gis.vgsi.com/lunenburgma/Search.aspx>) A list of properties that have sold is also available in the Assessors' Office for viewing.

**INEQUITABLE ASSESSMENT:** If your contention is that your property is inequitably assessed when compared with other houses in your neighborhood, an abatement may be more difficult to obtain. It is a misconception to believe that finding one or two similar houses in your neighborhood that are valued for less, automatically entitles you to a reduction that matches that of the lower assessed property. In many cases there is a good reason for the differences. If an inequity does exist, the correction will be made to the property, or properties that are incorrectly assessed, and that may not be yours! Regardless, we will investigate your contention, and an abatement will be granted if your property is assessed above the fair market value.

**INCORRECT LISTING:** If you believe your property has been incorrectly measured or listed, bring this to our attention, and we will make an appointment to view your property and make the necessary correction(s). Some listing corrections may simply be informational, but some may have an effect on your assessment.

**IMPROPER CLASSIFICATION:** If the tax rate applied is not consistent with the use of the property, an abatement may be granted. (Example: a commercial tax rate applied to a single family home.)

**PAYMENT OF TAX:**

Filing an application for abatement does not stay the payment of your taxes. To avoid penalties and possible loss of further appeal rights, your taxes should be paid timely. An adjustment will be mailed to you in the way of a credit or rebate if an abatement is granted.

**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 an abatement, you must provide all information requested by the Assessing Department. Failure to respond to an information request within 30 days of the request will result in a denial of the application and may bar an appeal to the Appellate Tax Board.

**WHAT THE ASSESSORS CANNOT DO:**

The Assessors cannot reduce an assessment based upon a person's inability to pay the tax.

The Assessors cannot and will not reduce an assessment without justification. Make sure your appeal can be supported.

The Assessors cannot abate taxes from previous years. The Assessors have jurisdiction to address only current year's valuations.

**ASSESSORS DECISION (DISPOSITION):**

The Assessors will notify you of their decision in writing within three (3) months from the date your application is received.