

BOARD of ASSESSORS

TOWN OF SALISBURY

5 BEACH ROAD, SALISBURY, MA 01952 * (978) 465-8242

FY2022 REAL ESTATE & PERSONAL PROPERTY ABATEMENT PROCEDURES

Real Estate Abatement Application Packets and Personal Property Abatement Applications are available in the Assessor's Office, Town Hall, 5 Beach Road, Salisbury, MA or may be obtained by contacting the Assessor's Office at (978-465-8242) or by email at assessor@salisburyma.gov.

Completed applications **must be received by the Assessor's Office** on or before **Tuesday, February 1, 2022 at 4:00 p.m.** Completed applications may hand delivered, placed in the Town Hall Drop Box at the side entrance of Town Hall, or mailed to the Board of Assessors at the address above. The Town Hall Drop Box will be emptied at 4:00 PM on Monday February 1, 2022 and any applications put in the box after that time will be considered a Late Application. Completed applications mailed to the Assessor's Office at the above address, **must be postmarked no later than February 1, 2022.** Applications postmarked after the statutory filing deadline date must be considered Late Applications and will be denied under M.G.L. Ch. 59 sec. 59.

An inspection of the property by the Assessors is required as part of the abatement process. You will be contacted to set up an inspection appointment after you return the abatement application.

Upon receiving the abatement application, you should first review a copy of your field card, which reflects the current, FY2022 assessment. If there are any errors or inconsistencies on the field card, you should note them on the abatement application and provide the correct information. If you have difficulty understanding the information as it is presented on the field card, the personnel in the Assessor's Office will be happy to review it with you.

For Real Estate Abatements: If there are no errors in regards to the physical data and you still feel that your property is over assessed or disproportionately assessed then, you should read and follow the instructions below.

The assessing date for this tax bill is January 1, 2021, and all relevant documentation should be made to reflect this date. If you have had a recent appraisal done on your property it must reflect the assessing date. In other words, the comparable sales used must have occurred in calendar year 2020 for it to be considered by the Board of Assessors. However, it is not necessary to hire an appraiser at this time if, you are willing to do the required research. 2020 sales reports are on the counter at the Assessor's Office and upon request via the phone number or email address above, can be emailed to you.

The following steps should be followed:

1. Find at least three (3) sales of property most comparable to yours that occurred in 2020.
2. Compare these properties to yours (i.e. overall building area, building style, age of building, number of rooms, bedrooms and baths, land area, location/neighborhood, garages, pools, sheds, etc.)
3. If the comparable property (land or building) is larger, in a superior neighborhood, newer, has more bedrooms & bathrooms and more amenities than your property then, the **SALE PRICE** of that property should be adjusted downward because the typical buyer would pay less for a property without these items/features. The same theory applies to any sales that have inferior characteristics/features except, the **SALE PRICE** would be adjusted upward to show that the typical buyer would pay more for a property with these features.

These same procedures should be applied if you feel you are being assessed unfairly relative to neighboring properties except, in that instance, you would compare assessed values rather than sales prices.

Remember, this is the process whereby you are proving your case as to why the valuation is wrong and any other supporting documentation you may have should be supplied along with the application for abatement. Please feel free to include a narrative and within your analysis should be a conclusion as to what you feel the *value should be*.

During the Property Inspection, the Assessor(s) will listen to and document your concerns, review any documents or information that you want to provide as part of your application and answer any questions you might have. The Assessor will also provide you with further information on the abatement process and what you should expect and when. The Board of Assessors has 3 months, from the date your application for abatement is received by the Assessor's Office, to act on the application. If the Board does not act within that time period the application is "Deemed Denied". You will receive notice from this office as to whether the abatement is granted or denied. If you wish to discuss the Board's decision, contact this office and we will schedule a time for you to meet with the Assessors.

If you are not satisfied with the Board's decision, or if the application was deemed denied, you have the right to file an appeal with the Appellate Tax Board, 100 Cambridge Street, Boston, MA. (617) 727-3100. You have 3 months from the date of the **Assessors' Vote**, or the **Deemed Denied Date** to file with the Appellate Tax Board.