

# **CHAPTER 6**

## **PROPERTY TAX ABATEMENTS MODULE**

### **TOPICS AND OBJECTIVES**

#### **A. TOPICS**

1. Grounds for property tax abatements.
2. A taxpayer's right to a property tax abatement and the procedures the taxpayer must use to obtain one.
3. Assessors' powers to abate a property tax and their duties regarding the processing of abatement applications from taxpayers.
4. Role of the Appellate Tax Board in hearing taxpayer appeals of assessors' decisions on their abatement applications.

#### **B. OBJECTIVES**

1. Participants will understand the extent of and limitations on the assessors' power to abate a property tax.
2. Participants will understand the reasons that give a taxpayer the right to an abatement and the procedural requirements the taxpayer must meet to exercise that right.
3. Participants will understand the elements of an Appellate Tax Board appeal.

# CHAPTER 6

## PROPERTY TAX ABATEMENTS MODULE

### 1.0 OVERVIEW AND DEFINITIONS

#### 1.1 **Commitment**

The assessors' annual tax commitment to the collector creates the property tax liability of each taxpayer to the municipality for that year and fixes the amount of that liability. No liability arises for any property tax not included in the assessors' commitment. For other assessments or charges added to the commitment, such as water or sewer bills, the liability has already been created by providing the service or other means, and the commitment serves to notify the collector of that existing liability.

#### 1.2 **Warrant**

The assessors' warrant authorizes the collector to collect the taxes, assessments or other charges listed in the annual tax commitment.

#### 1.3 **Abatement**

An abatement is a reduction in the amount of a committed tax. It is (1) a taxpayer remedy for overassessment or to claim exemptions and (2) an accounting mechanism to clear a municipality's books of uncollectible taxes.

#### 1.4 **Abatement Reasons**

The taxpayer may apply for abatement for the following reasons:

- **Overvaluation** – The taxpayer disagrees with the assessors' appraisal of the fair cash value of the property or believes the valuation reflects a data or other error.
- **Disproportionate assessment** – The taxpayer believes that the property is valued at a higher percentage of fair cash value than other properties due to an intentional, discriminatory assessment policy.<sup>1</sup>
- **Misclassification of real property** – The taxpayer believes the property is not properly classified and the community has multiple tax rates, *e.g.*, the property should be classified as residential, not commercial, and be taxed at the lower residential rate.
- **Statutory exemption** – The taxpayer believes an exemption applies based on the ownership or use of the property.

## 2.0 ASSESSMENTS

### 2.1 Omitted Assessments

An omitted assessment is a tax assessment made on a real estate parcel or personal property account that was omitted from the annual tax commitment and not billed by an inadvertent mistake.<sup>2</sup> If the assessor intended not to make an assessment, an omitted assessment is improper.<sup>3</sup>

#### Examples

**A parcel is accidentally dropped from the assessors' list during a remapping project.**

**A personal property account is not created for a new business because the owner does not file a form of list.**

### 2.2 Revised Assessments

A revised assessment is an additional tax assessed on a real estate parcel or personal property account that was underassessed and not assessed enough taxes for the year by an inadvertent mistake.<sup>4</sup> An intentional decision not to assess cannot be cured through a revised assessment.

#### Examples

**The value of a house, deck, or other new improvement constructed on a parcel was not included in the assessed valuation.**

**A commercial property is misclassified as residential in a community with multiple tax rates.**

### 2.3 Reassessments

A reassessment is an amended assessment on a parcel of real estate or personal property account made to correct an error in the assessed owner that invalidates the original assessment and lien.<sup>5</sup> The tax must be unpaid or paid under protest and able to be recovered. See Section 3.5 below. There is no change in the amount assessed, but the commitment is amended to show the correct owner(s).

### 2.4 Assessment Deadlines

Assessor must commit omitted or revised assessments for a fiscal year by June 20, or 90 days after the actual bills are mailed for that year if that date is later. They must also report the amount of omitted and revised assessments made each year to DOR. The report is due June 30, or 100 days after the actual bills are mailed, if later.

Reassessments may be made at any time so long as the tax has not been paid in full. The lien for a reassessed tax on real estate, however, will only be valid for the same time period as the lien on the original assessment if it had been correct.

## **2.5 Omitted and Revised Assessment and Reassessment Abatement Applications**

The deadline for applying for abatement of an omitted assessment, revised assessment or reassessment is three months from the date the omitted, revised or reassessed bill is mailed.

However, if the omitted or revised assessment is for unreported or inaccurately reported taxable personal property discovered by the assessors during an audit, the deadline is three years and six months from the date the personal property return is due or filed, whichever is later.<sup>6</sup> See Chapter 8, Section 17.

## **3.0 APPLICATIONS TO ASSESSORS FOR ABATEMENT**

### **3.1 Abatement Procedure**

The statutory abatement procedure set out in [G.L. c. 59, §§ 59-69](#) is the only remedy available for a taxpayer who owes any portion of an assessed tax to contest the amount and reduce the liability.

### **3.2 Application Requirement**

The taxpayer must file an application with the assessors on a form approved by the Department of Revenue (DOR) to properly apply for abatement.<sup>7</sup> The application is a simple notice of a claim for abatement of a tax that identifies the assessed owner or other applicant and, in the case of real estate, identifies the particular property at issue. It does not need to contain detailed information supporting the claim. It must be signed by the applicant (or an authorized agent), but the signature need not be handwritten.

### **3.3 Applicants for Abatement**

#### **3.3.1 Aggrieved Taxpayer**

The taxpayer must be aggrieved by the assessment of the actual tax for the fiscal year to apply for an abatement. The actual tax bill is the bill issued after the tax rate is set for the fiscal year. Preliminary bills,<sup>8</sup> or any notices of proposed valuations that assessors send taxpayers during revaluation programs, do not give rise to abatement rights.

#### **3.3.2 Proper Applicants**

##### **3.3.2.1 Assessed Owner**

An assessed owner is personally liable for a property tax and may apply for abatement. The assessed owner is the owner of record on the January 1 assessment date for the fiscal year.<sup>9</sup>

An assessed owner who sold the property after the assessment date may still file for abatement even if the sale occurred before the beginning of the fiscal year.

An assessed owner does not have to pay any of the tax before applying.

### **3.3.2.2 Personal Representative or Trustee**

The personal representative of the estate, or the personal representative or trustee under the will, of a deceased assessed owner has the same right to apply for an abatement as the assessed owner would have if alive.

### **3.3.2.3 Subsequent Owner**

A person or entity acquiring title to real estate after the assessment date is treated the same as the assessed owner and may apply for an abatement without first paying any of the tax.

### **3.3.2.4 Other Applicants**

In the case of real estate, other persons or entities with an interest in the property may also apply for abatement if certain prerequisites are met. They include (1) a tenant under a lease that requires payment of at least half of the tax, (2) a mortgagee during the last 10 days of the application period if the assessed owner has not already applied, and (3) others with an interest in or possession of the property. Payment of all or some of the tax before applying is required for some of these applicants.

## **3.4 Application Deadline**

A taxpayer must timely file an abatement application. A taxpayer who does not file on time loses the right to any abatement.<sup>10</sup> In addition, assessors lack jurisdiction and authority to grant an abatement to the taxpayer.

### **3.4.1 Due Dates**<sup>11</sup>

#### **3.4.1.1 Abatements**

The deadline for applying for an abatement of property taxes is the due date of the first installment of the actual tax bill.

In communities that use a quarterly billing cycle, the due date of the first actual installment is usually February 1. If the actual tax bills are mailed after December 31, however, it is May 1, or 30 days after the bills are mailed if that date is later.

In communities that use a semi-annual billing cycle, the first actual installment is usually due November 1, or 30 days after the bills are mailed if that date is later.

### **3.4.1.2 Personal Exemptions and Deferrals**

The deadline for applying for personal exemptions for seniors, veterans, blind persons and others, and tax deferrals for seniors and persons with temporary financial hardships, is April 1, or three months after the bills are mailed if that date is later

### **3.4.2 Due Date on Non-business Day**

The due date for abatement applications is automatically extended to the next business day when it falls on (1) a Saturday, Sunday or legal holiday, or (2) a day when municipal offices are closed, as authorized by charter, by-law, ordinance or otherwise, for weather-related or other public safety emergency.<sup>12</sup>

### **3.4.3 Timely Filing**

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.<sup>13</sup>

Applications may be made by FAX or e-mail. If the assessors have their own FAX number or e-mail address and direct applications to that number or address, the application must be received by the close of business on or before the application due date. If the application was FAXed to a general municipal fax number, or e-mailed to a general municipal e-mail address, instead, the application must be delivered to the assessors' office by the close of business on or before the application due date to be timely.

Assessors should accept all applications submitted to them. To verify timely filing, assessors must date stamp all applications received in their office and note the delivery method, *e.g.*, by hand, private delivery service, mail, FAX or e-mail. For applications delivered by mail after the application deadline, they must retain and attach to the applications, the envelopes in which they were mailed. If the assessors determine an application was not timely filed, they should notify the taxpayer no action can be taken due to the late filing.<sup>14</sup>

### **3.4.4 Tax Bill Mailing and Receipt**

The statutory application deadlines apply whether or not the taxpayer actually receives the tax bill. If the collector mails the bill to the proper address, the bill is deemed received by the taxpayer and the application deadline cannot be extended because a taxpayer does not receive the bill.<sup>15</sup>

The collector's "Affidavit as To Time of Sending Tax Bills"<sup>16</sup> is a document certifying the date the collector mailed the tax bills. The date

set out in the collector's affidavit of mailing is prima facie evidence of the date of mailing in an abatement proceeding.<sup>17</sup>

Tax bills must state the abatement application due date, however. If a wrong date is printed on the bill that is later than the statutory deadline, the date printed on the bill applies instead, unless the error in the date on the bill is the wrong year.<sup>18</sup>

### Examples

**Abatement applications for fiscal year 2022 are due by statute on February 1, 2022 in the community.**

**By mistake, the tax bills states that abatement applications are due February 10, 2022. That date applies instead of February 1, 2022.**

**By mistake, the tax bill states that abatement applications are due February 1, 2023. The applications are due on the same date in the current fiscal year, which is February 1, 2022.**

### 3.5 Other Remedies

A taxpayer who claims no liability for an assessed tax is not limited to the statutory abatement procedure set out in set out in G.L. c. 59, §§ 59-69 and does not have to adhere to the strict deadlines that apply to abatement applications. This generally is limited to cases where the taxpayer does not own the property or qualifies for a complete exemption from taxes.

### Example

**A business corporation is assessed a personal property tax, but it does not own any taxable personal property.**

A person who claims no liability for an assessed tax can raise this claim as a defense in an action by the collector to collect the tax.<sup>19</sup> Alternatively, the person can pay the tax under protest and then sue the municipality to recover the amount paid within three months.<sup>20</sup>

## 4.0 PROCEDURES FOR GRANTING OR DENYING ABATEMENTS

### 4.1 Abatement without Taxpayer Application

#### 4.1.1 Abatement of Uncollectible Personal Property Taxes

Assessors may abate certain personal property taxes upon the collector's request. The collector notifies the assessors in writing under oath that the taxes are uncollectible because the taxpayer is dead, absent, bankrupt,

insolvent or otherwise unable to pay.<sup>21</sup> Within 30 days, the assessors must review the request and certify any abatements they grant to the collector.

#### **4.1.2 8 of 58 Abatements**

The DOR may authorize assessors to abate real and personal property taxes in certain circumstances where they no longer have the legal power to abate because the taxpayer did not timely apply for abatement.<sup>22</sup> This is a discretionary administrative procedure that assessors may use to clear uncollectible taxes or rectify significant assessment errors. It is not a taxpayer remedy. Assessors are not required to request abatement authority for any particular taxpayer, DOR is not required to grant it, and assessors are not required to exercise it if granted.

#### **4.1.3 Unenforceable Assessments**

Assessors may seek authority to abate where the tax cannot be collected because the lien cannot be enforced by foreclosure, nor can the personal liability be enforced against the assessed owner.

##### **Example**

**The Commonwealth purchased a parcel six years ago. Taxes for the fiscal year of the purchase were not fully paid at that time and are still outstanding. No tax taking was made. The lien cannot be enforced against the Commonwealth. In addition, the assessed owner moved and the collector cannot enforce the personal liability. The assessors may ask for authority to abate these taxes because they are uncollectible.**

#### **4.1.4 Egregious Assessment Errors**

Assessors may seek authority to abate in extraordinary cases where a taxpayer is seriously harmed by an overassessment or not receiving an exemption. The taxpayer must demonstrate substantial mitigating circumstances for not following the regular abatement process.

##### **Example**

**A taxpayer has received a senior exemption for several years, but did not apply this year because she was in the hospital much of the year. The taxpayer has limited resources and not receiving the exemption is a financial hardship. The assessors may ask for authority to abate these taxes to put into effect the exemption so long as they are unpaid.**

## **4.2 Assessors Discovery Rights**

### **4.2.1 Abatement Application Period**

Assessors may request that a taxpayer who has filed an abatement application allow them to inspect the property, and provide a written



return under oath containing information reasonably required to determine its fair cash value, within 30 days.<sup>23</sup> A taxpayer who fails to comply with the assessors' request to inspect or provide information loses the right to appeal the assessors' action or inaction on the application, unless the non-compliance was for reasons beyond the taxpayer's control or the taxpayer attempted to comply in good faith.

#### **4.2.2 Pre-assessment Period**

Assessors may also request that owners or lessees of real or personal property provide them with information reasonably required to determine the fair cash value of the property.<sup>24</sup> Pre-assessment information requests must also be answered under oath, but the owner or lessee has 60 days to answer. An appeal to the ATB filed by a taxpayer who did not timely respond to a pre-assessment real property information request is subject to automatic dismissal.<sup>25</sup> The ATB, or the county commissioners, cannot extend the time for complying with the request, unless the non-compliance was for reasons beyond the taxpayer's control or the taxpayer attempted to comply in good faith.

In addition, failure to timely respond to a pre-assessment information request for a commercial and industrial real property subjects the property owner to a penalty of \$250.<sup>26</sup> The penalty is \$50 for failure to respond to a request involving residential real property. In all cases, notice must have been given that non-compliance will result in the penalty.

#### **4.2.3 Appeal Period**

A taxpayer who has filed an appeal with the ATB must allow the assessors, or their attorneys and experts, to inspect the property.<sup>27</sup> The ATB may dismiss the appeal if the taxpayer does not permit the inspection.

Appraisal reports also must be exchanged between the taxpayer and assessors at least 30 days before the appeal is heard if the ATB directs the parties to do so after a request by either party or its own motion.<sup>28</sup>

### **4.3 Time to Act on Applications**

Assessors have three months from the date they receive an abatement application to grant or deny an abatement.<sup>29</sup> The three month action period can be extended by written consent of the taxpayer. The application is deemed denied if the assessors do not act within the three month, or extended, action period.<sup>30</sup>

### **4.3 Notice of Action**

Assessors must notify the taxpayer in writing of their disposition of the application.<sup>31</sup>

If they grant an abatement, assessors give notice by issuing an abatement certificate to the taxpayer.<sup>32</sup> They also give notice of the abatement to the collector and accounting officer so that adjustments may be made to the commitment and overlay.<sup>33</sup>

If the application is denied or deemed denied, the assessors must issue a denial notice.<sup>34</sup>

Abatement certificates and denial notices must be sent within 10 days of the date the assessors act on the application, or the application is deemed denied.

#### **4.5 Reconsideration of Action**

Assessors may not generally take further action on an application after they have granted or denied an abatement. After an actual or deemed denial, however, they may grant an abatement during the period when the taxpayer can appeal, but only if it is in final settlement of the application, *i.e.*, the taxpayer agrees not to appeal.<sup>35</sup> Once a timely appeal is filed, assessors may also grant an abatement to settle the appeal.

#### **4.6 Interest on Abatement**

The amount abated is applied by the collector to reduce any balance that remains outstanding. No refund is issued unless the taxpayer has already paid more than the entire year's tax, as abated.

Abatements of paid taxes refunded to a taxpayer must include interest at eight percent per year on the amount of the overpayment. Interest is calculated on the refund from the due date or actual date of the preliminary or actual installment payment that resulted in the tax, as abated, being paid, whichever is later, to the refund date.<sup>36</sup> If the ATB orders the abatement, the interest is calculated from the actual payment date.<sup>37</sup> Interest due the taxpayer is charged to the overlay.<sup>38</sup>

#### **4.7 Records of Abatement**

Assessors must maintain an abatement book containing a record of all abatements and exemptions granted.<sup>39</sup>

##### **4.7.1 Abatements**

For each abatement granted, the abatement book must list the name of the assessed owner, the fiscal year of the tax, the amount assessed, the amount abated, and the date the abatement was granted.

##### **4.7.2 Exemptions**

For each abatement made to put into effect a statutory exemption, the abatement book must also list the statutory provision under which the exemption was granted.

## **4.8 Confidentiality**

### **4.8.1 Abatement Book**

The abatement book is a public record and is open to mandatory disclosure under the public records law.<sup>40</sup>

### **4.8.2 Applications**

Taxpayers (or their authorized representatives) may have access to or copies of the abatement or applications they submit. The only others who may inspect the applications are the assessors and their staff, DOR, other state and local officials in the performance of official duties, and designated private auditors.<sup>41</sup> The application includes any supporting documentation submitted to substantiate the claim.

### **4.8.3 Discovery Documents**

Information collected as part of discovery may only be inspected by the assessors and their staff, DOR, other state and local officials in the performance of official duties, and designated private auditors.<sup>42</sup> See Section 4.2 above.

## **5.0 APPEALING ASSESSORS' DECISIONS ON ABATEMENTS**

### **5.1 Appellate Tax Board**

The ATB is a state administrative board that hears taxpayer appeals on local and state tax matters. It consists of five members appointed by the Governor for staggered six-year terms. Additional members may be appointed on a temporary basis to hold single member hearings.

### **5.2 Appeal Period**

A taxpayer must file an appeal with the ATB within three months of the date the assessors granted or denied the abatement, or the date the application was deemed denied if they did not act.<sup>43</sup> If the notice of a deemed denial of the application did not go out within 10 days, the taxpayer has an additional 2 months to file an appeal.<sup>44</sup> The ATB cannot hear an appeal if it is not filed on time.

### **5.3 Jurisdiction**

The ATB can only hear and decide an appeal if the taxpayers has complied with certain procedural steps.

#### **5.3.1 Proper Abatement Application**

The taxpayer must have properly applied for an abatement with the assessors. The application must have been timely and the applicant must have been a proper party. If not, the assessors did not have jurisdiction to act and therefore, there is no action to appeal.

### 5.3.2 **Timely Appeal**

The taxpayer must have filed the appeal with the ATB within three months of the date the assessors granted or denied the abatement, or the date the application was deemed denied if they did not act.<sup>45</sup>

In the case of a deemed denial, however, the taxpayer gets an additional two months to appeal if the assessors did not send the taxpayer a timely denial notice.

### 5.3.3 **Tax Payment**

The taxpayer usually must have paid all or part of the tax before filing the appeal. The payment requirements are:

- **Personal property taxes** – One half of the tax must be paid.
- **Real estate taxes:**
  - **Tax of \$5,000 or less** - No payment is required.
  - **Tax over \$5,000** - All preliminary and actual installments must have been paid on or before their due dates, *i.e.*, without incurring interest, or the amount deemed due must have been paid by those dates. The amount deemed due is the average tax on the parcel for the prior three fiscal years.<sup>46</sup>
  - **Postmark Rule**-Where payment is received by the collector after the due date, it may still be regarded as timely for ATB jurisdictional purposes if the date of the postmark on the envelope, or a certified receipt, from the United States Postal Service is on or before the due date. However, the taxpayer still owes any interest or costs that have accrued due to the late payment.

A taxpayer who (1) has paid at least half the tax, (2) has not incurred any interest, and (3) can demonstrate an inability to pay the tax in full can petition the ATB to waive the payment requirement or extend the deadline for paying the balance.<sup>47</sup>

## 6.0 **APPEAL PROCEDURES**

### 6.1 **Filing Fee**

The taxpayer must pay a fee in order for the appeal to proceed. There is a sliding scale ranging from \$10 to \$5,000 depending on the assessed value of the property.

### 6.2 **Appeal Scope**

Each appeal generally can relate to only one parcel of real estate. The ATB may permit a number of appeals to be joined together if the valuation and legal issues are the same. Joinder is the usual practice where contiguous parcels are under

common ownership, or where a single property is being appealed for more than one fiscal year.

### **6.3 Burden of Proof**

The taxpayer must present evidence to show that the fair cash value of the property is less than the assessed value. This is called the “burden of proof.” The burden of proof shifts to the assessors if the ATB makes an affirmative finding of value lower than the assessed value of a property within the prior two fiscal years.<sup>48</sup>

### **6.4 Procedure Type**

Taxpayers may elect to file the appeal under the informal or formal procedure. The filing fee is the same regardless of the procedure selected. The difference relates to the formality of the hearing and the right to appeal.

#### **6.4.1 Informal Procedure**

The informal procedure is designed for non-lawyers, particularly residential taxpayers. The strict rules of evidence and procedure that usually govern do not apply. Taxpayers who choose the informal procedure waive their right to appeal the ATB’s decision, except on matters of law.<sup>49</sup>

#### **6.4.2 Formal Procedure**

A hearing under the formal procedure is governed by the usual rules of evidence that apply in court and other administrative hearings. The ATB has its own rules regarding pleadings and procedure that apply to these hearings. The taxpayer has the burden of proof. If the taxpayer won an abatement in an ATB case for a tax on the same property assessed for either of the prior two fiscal years, however, the burden shifts to the assessors to show why an increase in value was justified.<sup>50</sup> The taxpayer or assessors may request that a transcript be made of the hearing. If no one requests a transcript, neither party may appeal on factual issues.<sup>51</sup>

### **6.5 Deciding Appeals**

A quorum of a majority of members is normally needed for a decision. A single member can hear and decide a case, however, if the assessed value of property is less than:

- \$500,000.
- \$750,000, if both parties agree.
- \$1,000,000 if the case is heard under the informal procedure.

The ATB is located at 100 Cambridge Street, Suite 200, Boston MA (617-727-3100). See: [www.mass.gov/atb](http://www.mass.gov/atb) for information about ATB rules, filing fees and appeal forms.

## 6.6 Appeals of Board Decisions

Decisions of the ATB may be appealed to the Appeals Court<sup>52</sup> and ultimately, to the Supreme Judicial Court.

## 6.7 Alternative Right of Appeal

An alternative right of appeal to the county commissioners is also available to taxpayers living in counties where county government has not been abolished.<sup>53</sup> The assessors have a right to transfer these appeals to the ATB, however. The assessors must seek the transfer within 30 days. If a case is transferred, the assessors must pay any ATB filing fee for the appeal to proceed.

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<sup>1</sup> *Shoppers' World, Inc. v. Board of Assessors of Framingham*, 348 Mass. 366 (1965); *Brown v. Board of Assessors of Brookline*, 43 Mass. App. Ct. 327 (1997).

<sup>2</sup> G.L. c. 59, § 75.

<sup>3</sup> See *United Orthodox Services, Inc. v. Brookline Assessors*, Mass. ATB Findings of Fact and Report 2004-515.

<sup>4</sup> G.L. c. 59, § 76.

<sup>5</sup> G.L. c. 59, §§ 77 and 78.

<sup>6</sup> G.L. c. 59, §§ 31A, 75 and 76.

<sup>7</sup> State Tax Form 128

<sup>8</sup> G.L. c. 59, §§ 23D and 57C.

<sup>9</sup> G.L. c. 59, § 11.

<sup>10</sup> *Old Colony Railroad Company v. Assessors of Quincy*, 305 Mass 509, 512 (1940).

<sup>11</sup> G.L. c. 59, § 59.

<sup>12</sup> G.L. c. 59, § 59; Also see Bulletin 2015-05B, *Abatement/Exemption Application and Payment Due Dates on Non-business Days*.

<sup>13</sup> G.L. c. 59, § 59.

<sup>14</sup> State Tax Form 135L.

<sup>15</sup> G.L. c. 60, § 3.

<sup>16</sup> State Tax Form 214

<sup>17</sup> G.L. c. 60, § 3.

<sup>18</sup> G.L. c. 60, § 3A.

<sup>19</sup> *Tax Collector of Braintree v. J.G. Grant & Sons, Inc.*, 26 Mass. App. Ct. 731 (1989).

<sup>20</sup> G.L. c. 60, § 98.

<sup>21</sup> G.L. c. 59, § 71.

<sup>22</sup> G.L. c. 58, § 8.

<sup>23</sup> G.L. c. 59, § 61A.

<sup>24</sup> G.L. c. 59, §§ 38D-38G.

<sup>25</sup> G.L. c. 59, § 38D.

<sup>26</sup> G.L. c. 59, § 38D.

<sup>27</sup> G.L. c. 58A, § 8A.

<sup>28</sup> G.L. c. 58A, § 8A.

<sup>29</sup> G.L. c. 59, § 64.

<sup>30</sup> G.L. c. 59, § 64.

<sup>31</sup> G.L. c. 59, § 63.

<sup>32</sup> State Tax Form 147.

<sup>33</sup> G.L. c. 59, § 70A.

<sup>34</sup> State Tax Form 135.

<sup>35</sup> G.L. c. 58A, § 6; G.L. c. 59, § 64.

<sup>36</sup> G.L. c. 59, § 69.

<sup>37</sup> G.L. c. 58A, § 1; G.L. c. 59, § 64.

<sup>38</sup> G.L. c. 59, § 25.

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<sup>39</sup> G.L. c. 59, § 60.

<sup>40</sup> G.L. c. 59, § 60; G.L. c. 66, § 10.

<sup>41</sup> G.L. c. 59, § 60.

<sup>42</sup> G.L. c. 59, § 52B.

<sup>43</sup> G.L. c. 59, §§ 64 and 65.

<sup>44</sup> *See Cardaropoli v. Assessors of Springfield*, Massachusetts ATB Findings of Fact at 2001-913.

<sup>45</sup> G.L. c. 59, §§ 64 and 65.

<sup>46</sup> G.L. c. 59, § 64.

<sup>47</sup> G.L. c. 59, § 65B.

<sup>48</sup> G.L. c. 58A, § 12A.

<sup>49</sup> G.L. c. 58A, § 7A.

<sup>50</sup> G.L. c. 58A, § 12A.

<sup>51</sup> G.L. c. 58A, § 10.

<sup>52</sup> G.L. c. 58A, § 13.

<sup>53</sup> G.L. c. 59, § 64.

## PROPERTY TAX ABATEMENTS ADDITIONAL RESOURCES

The following are additional resources on Property Tax Abatements produced by DLS that are available on our website: <https://www.mass.gov/orgs/division-of-local-services>.

- ***DLSLAW Library*** – A searchable data base of current DLS Informational Guideline Releases (IGRs), Local Finance Opinions (LFOs) and Bulletins that is accessed by clicking the “Search DLSLAW Library” link appearing under “Public Reports and Databases” on the [DLS Gateway](#) login page.
- ***Informational Guideline Releases (IGRs)*** – Specific IGRs that explain policies and procedures regarding abatements include:
  - [IGR 20-10](#) Application for Authority from the Commissioner of Revenue to Abate Taxes and Charges (October )
  - [IGR 17-23](#) Overlay and Overlay Surplus (November)
- ***Bulletins*** – Specific Bulletins that advise about new legislation or other issues regarding property tax abatements include:
  - [2015-05B](#) Abatement/Exemption Application and Payment Due Dates on Non-business Days