

HELPFUL INSTRUCTIONS WHEN FILING YOUR ABATEMENT (FISCAL YEAR 2012) (WESTPORT, MA)

WHEN AND WHERE:

The Board of Assessors must receive your abatement application by **February 1, 2012**. 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, 2012. If your application is received beyond the 30-day limit, you lose your right to an abatement, regardless of how justified your reason(s) may be. See the reverse side of 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 apply:

• **FAIR MARKET VALUE ASSESSMENT:** If your contention is that your assessment exceeds the fair market value of your property, you may wish to file an application for abatement, but you should support your claim by including along with your application a listing of 3 to 5 sales of properties that took place within your neighborhood as near to the January 1, 2011 assessment date as possible. It helps to speed the process and avoid confusion if you identify these properties by their **map & parcel numbers** (Parcel ID). Choose sales of houses similar to your own. Try not to compare the sale of a "Cape Cod" style house with that of a "Ranch," or a house with 1,200 square feet of living area to one having 2,200 square feet, as the houses are not similar and will add little weight to your appeal. Choose comparables that closely match yours in **style, size, quality of construction, and condition.** Chances are you'll never find an exact match, but remember, the closer the match, the stronger your case.

• **INEQUITABLE ASSESSMENT:** If your contention is that your property is inequitably assessed when compared with other houses in your neighborhood, abatement may be more difficult to obtain. It's 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; it doesn't. In most cases there's 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'll check it out, and abatement will be granted if we have you assessed above the fair market value of your property.

If you decide to use this approach, use the same methods of comparison as addressed with "fair market value assessment" above. Don't compare apples with oranges! Remember, the closer the match, the stronger your case.

• **INCORRECT LISTING:** If you believe your property has been incorrectly measured or listed, bring this to our attention, and we'll check it out and make the necessary correction(s). Some listing corrections may only be cosmetic, but some may have an effect on your assessment.

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.

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. Often times, advice is given by well-intentioned friends or neighbors who tell you that you're over assessed. Please, do some checking yourself before filing an abatement. There's no harm in listening or acting on advice from others, but make sure you appeal can be supported.

ASSESSORS DECISION (DISPOSITION):

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