

Town of Norfolk

Procedure for Real Estate Tax Abatement – Fiscal Year 2011

A real estate tax abatement is a reduction in the tax assessed on your property for the Fiscal Year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if your property is (1) overvalued - the assessed value is more than the fair cash value on January 1, 2010 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you (2) disproportionately assessed in comparison with other properties (3) classified incorrectly as residential, open space, commercial or industrial real property or (4) partially or fully exempt.

Your application must be filed with the Board of Assessors by ***February 1, 2011***. This deadline cannot be extended or waived by the Assessors for any reason. If your application is not timely filed, you lose all rights to an abatement and the Assessors by law cannot grant you one.

To be timely filed, your application must be (1) received by the Assessors on or before the filing deadline of February 1, 2011 or (2) mailed by United States Mail, First Class Postage Prepaid, to the proper address of the Assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service no later than February 1, 2011.

- The tax bill that you have received has the valuation of your property for Fiscal Year 2011 – this covers the period beginning on July 1, 2010 and ending on June 30, 2011 and reflects ***the assessed value of your property as of January 1, 2010!***
- Your abatement application should list ***at least three calendar year 2009 sales*** that you consider most similar to your property to support your opinion of value. What makes a sale in the marketplace similar to your property? A sale with as many of the following elements of comparison as possible: a sale in the prescribed time frame, or in this case during 2009, that has no unusual conditions of sale like special financing or personal property included, that is located in the same neighborhood or in a similar location and that has similar physical characteristics to your property such as a home with a similar amount of land area, similar design, similar age, similar condition, similar number of bedrooms and baths, similar amount of finished living area and similar amenities.
- If your property is a commercial or industrial property, you would provide ***market sales and income and expense information for calendar year 2009***.

The Assessor will then contact you for a complete inspection of both the exterior and interior of your property; take exterior photographs; check the exterior measurements of the house and outbuildings; make any necessary data corrections; review the sales information that you have provided as well as other sales in town; and make a recommendation to the Board of Assessors.

The Board of Assessors, or three Norfolk residents who are elected to their position, have the statutory authority to grant or deny the abatement. They are very deliberate and thorough in their review because the Town would need to be able to defend their opinion of value, just as you would, before the Appellate Tax Board.

You have the statutory right to appeal any abatement allowed or denied by the Board of Assessors for a period of three months from the date of such action. Your appeal would be filed with the Appellate Tax Board, 100 Cambridge Street, Suite 200, Boston, MA 02114. Telephone: 617-727-3100 Fax: 617 727-6234 Email: www.mass.gov/atb.

Board of Assessors
Town of Norfolk
One Liberty Lane
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