



Town of West Tisbury

BOARD OF ASSESSORS
P. O. Box 278
West Tisbury, MA 02575-0278
508-696-0101

ABATEMENT INFORMATION

An abatement is a reduction of the assessed value caused by an error. A taxpayer **must apply** for an abatement **each year** there is a dispute.

Abatement applications can only be filed once a year between the mailing of the actual tax bill and their due date of usually February 1st. Abatement applications cannot be accepted at any other time or for any previous years. We **strongly encourage** all taxpayers to review their assessed value each year during the months of December and/or January.

Reasons for Abatement

Overvaluation - The assessed value is greater than fair market value.

Disproportionate Assessment - The assessed value of a class of property is assessed at a different percentage than the entire town or a single property is assessed differently than like properties. Disproportionate assessments are extremely rare since all assessments are based on computer models.

Improper classification - Example: a residential building site is assessed as commercial.

Exemption - The property meets the requirements to be exempt based on use.

Abatement Procedures

Abatement applications must be received at the **Assessors Office prior to the close of business on February 1, 2017.** Applications that are mailed must contain a **US Post Office postmark on or before February 1, 2017.** Massachusetts statues prevent Assessors from granting an abatement unless the application is filed timely.

What are the criteria for filing for an abatement?

Applications are generally filed by those who feel that their property assessment is higher than the price for which the property could have been sold at the time of assessment **OR** if there is a mistake on their property record card that serves to overstate property value. Assessors have the responsibility of determining property value and the allocation of the tax levy.

An abatement is based on the reduction in the assessed value of taxable property, or that a parcel may be exempted completely from the property tax based on use (for example: a church). An application cannot be filed on taxes from previous years. Abatement applications must be filed after the 3rd quarter January tax bill is issued.

What information should I include with my abatement application?

It should be as specific as possible as to why you feel your assessment is too high. Assessments are determined after the careful analysis of sales that have taken place in the community. After our analysis and assignment of new valuations, all aspects are then reviewed by the Massachusetts Department of Revenue. The purpose of this review is to assure that the sales model that we developed accurately reflects the sales and has been applied consistently throughout the town.

To defend your position, you should cite actual sales of comparable properties. The Assessor's office will have arms-length sales information available for you to peruse. If you do find a sold property that is comparable to yours: review its property record card and your own to make sure obvious items like lot size and living area are truly comparable. Also check your information to ensure accuracy. The Assessor's website page hosts a red subheading "look assessments up online" click to view or refer to http://www.caigisonline.com/West_TisburyMA.

While checking the accuracy of your property record card, please be mindful that some of the data is simply descriptive and does not affect value. An example would be room count: listing 7 rooms but you have 8 or listing 4 bedrooms and you have only 3. Items like a finished living area and bath count do affect value.

Additional information request

The Assessing department is authorized by law to request information that is necessary if we are to properly determine the fair cash value of the property. To preserve your right to appeal an abatement decision, you must provide all information requested by the Assessing department. Failure to respond to an information request, within 30 days of the date on which the application for abatement was filed, will result in a denial and may bar an appeal to the appellate tax board.

VERY IMPORTANT: Sales from 2015 were used to establish the fiscal year 2017 assessments. Applicants are strongly urged to use sales only from 2015. Our office will have all 2015 West Tisbury sales available to the public. Market activity during 2016 will be used for assessments of the following next year.

What happens after I file?

All applicants will be subject to a complete interior and exterior inspection of their property. Next, application will be reviewed by the Board of Assessors. Then, the sales of the similar properties will be reviewed and particular attention will be given to those sales cited by the applicant.

The Board of Assessors must render a decision within 90 days from the date of application and notify the applicant within 10 days of that decision. If you have any questions about the decision of your abatement application, feel free to contact the Assessor's Office at 508-696-0101.

Do I still pay my taxes after I file application for Abatement?

Yes. Non-payment or late payment could jeopardize your rights to appeal.

Can I appeal the decision of the Board of Assessors?

Yes. If you are dissatisfied with the Board's decision, you may file an appeal with: Appellate Tax Board, 100 Cambridge St, Boston, MA 02114. Telephone: 617-727-3100