



## 2015 Real Estate Tax Abatement Process

*Hinckley Allen Real Estate Update*

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With November almost upon us, now is an ideal time for property owners to review their real estate tax assessments to determine if a tax abatement or appeal is warranted. Hinckley Allen has successfully handled numerous tax abatements and tax appeals in Connecticut, Massachusetts, New Hampshire, and Rhode Island. The tax abatement process varies from state to state but, in all instances, requires strict adherence to filing deadlines and procedures. Our experienced team works with clients to reduce their real estate taxes. We help identify which assessments are worth challenging and assist in all steps of the appeals process.

This Real Estate Update summarizes some imminent **filing deadlines** in Connecticut, Massachusetts, New Hampshire, and Rhode Island.

### **Connecticut**

Taxpayers may seek abatement of their real estate property taxes by filing an appeal with the Board of Assessment Appeals (“BAA”) or Board of Tax Appeals (“BTA”) for the municipality in which the real estate property is located, on or before **February 20, 2015**. The filing of an appeal to the BAA/BTA is a mandatory first step to the abatement process. The appeal addresses the valuation of the property as of the date of revaluation. If the taxpayer fails to file an appeal to the BAA/BTA or files the appeal beyond the deadline, its appeal rights may be lost. Forms for filing the appeal to the BAA/BTA should be obtained from the municipality. Appeals of decisions of the BAA/BTA may be brought to the Connecticut Superior Court within two months from the date when notice was mailed of the action taken by the BAA/BTA. Real estate property tax appeals under Sec. 12-119 (where the taxpayer is claiming that the property tax was illegally assessed, manifestly excessive, and arrived at by disregarding the provisions of the statutes for determining the valuation of the property) may be taken to the Superior Court within one year from the date the

property was last evaluated for purposes of taxation.

## **Massachusetts**

Taxpayers still have the opportunity to challenge their real estate tax assessments for Fiscal Year 2015 (July 1, 2014 – June 30, 2015). Tax abatement applications need to be filed within thirty (30) days of the mailing date of the actual tax bill (the actual tax bill is generally the third-quarter tax bill in jurisdictions that assess taxes on a quarterly basis). January 1 is when most third-quarter tax bills are mailed in Massachusetts. Therefore, under M.G.L. Chapter 59, the majority of abatement applications must be filed with local assessing departments on or before **February 1, 2015**. However, in jurisdictions in which taxes are assessed on a semi-annual basis, this date will vary. In order to preserve your abatement and appeal rights, the taxes must be paid in their entirety for the current and all prior periods for Fiscal Year 2015.

## **New Hampshire**

Taxpayers still have plenty of time to challenge real estate tax assessments for the 2015 fiscal year. Challenges would relate to the assessed value of real estate as of April 1, 2014, which is the value reflected on the final tax bill (typically the December 2014 tax bill). In most instances, an Abatement Request must be filed locally on or before **March 1, 2015**. Required forms are available at the local assessor's office or printable from most municipalities' websites. If you are dissatisfied with the local decision, then you may file an appeal with either the Board of Tax and Land Appeals or the Superior Court, but not both. The failure of the municipality to act on an abatement application by July 1 constitutes a denial. In general, appeals must be filed no later than September 1, 2015. The filing deadlines are strict, and if a taxpayer fails to file locally or files late, then its appeal rights are forfeited. The property owner, not a representative, must sign the Abatement Request Form.

## **Rhode Island**

In order to preserve the right to file a judicial appeal with respect to taxes assessed December 31, 2014, taxpayers must file a Notice of Intention to File an Account, on or before **January 31, 2015**; and an Account, by **not earlier than March 1, 2015, nor later than March 15, 2015**. The form for filing such Account may be obtained from the city or town assessor. There are two exceptions to the requirement of filing a Notice of Intention to File an Account and filing the Account: (1) the taxpayer's real estate has been assessed at a value in excess of the value at which it was assessed on the last preceding assessment day, whether then owned by the taxpayer or not, and has been assessed, if

assessment has been made at full and fair cash value, at a value in excess of its full and fair cash value, or, if assessment has purportedly been made at a uniform percentage of full and fair cash value, at a percentage in excess of the uniform percentage; or (2) the tax assessed is illegal in whole or in part, and the taxpayer's remedy is limited to a review of the assessment on the real estate or to relief with respect to the illegal tax, as the case may be. If either of the above conditions are met, the filing of a Notice of Intention to File an Account and the Account are not required for filing a judicial appeal.

Upon receipt of the tax bill, the taxpayer has ninety (90) days from the date the first tax payment is due to file an appeal in the local office of tax assessment of the city or town in which the real estate is located. The appeal is filed on a statutory form provided by the city or town. The filing deadlines are strict, and if a taxpayer fails to file locally, or files late, then its appeal rights are forfeited.

If you have any questions or would like to discuss this further, please contact:

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