



## 2018 Real Estate Tax Abatement Process

*Hinckley Allen Real Estate Alert*

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Tax abatement season is here, with some fast approaching filing deadlines in Connecticut, Massachusetts, New Hampshire, and Rhode Island. If you have not already done so, now is the time for property owners to review their real estate tax assessments to determine if a tax abatement or appeal is warranted.

At Hinckley Allen, our team of experienced attorneys has successfully assisted property owners and tax payers throughout New England in reducing their real estate taxes. We help identify which assessments are worth challenging and assist in all steps of the appeals process. The tax abatement process varies from state to state, and we stand ready to assist with any questions you may have.

Review the filing deadlines in [Connecticut](#), [Massachusetts](#), [New Hampshire](#), and [Rhode Island](#) here:

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### **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, 2018**. 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.

**If you have any questions or would like to discuss this further, please contact [Lisa Zaccardelli](#).**

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## **Massachusetts**

Taxpayers may still have the opportunity to challenge their real estate tax assessments for Fiscal Year 2018 (July 1, 2017 – June 30, 2018). Tax abatement applications need to be filed with the assessors on or before the due date for payment of the first installment of the actual tax bill (the actual tax bill is generally the third quarter tax bill in jurisdictions that collect taxes on a quarterly basis). The face of the tax bill should indicate the due date for payment and the filing of an application for abatement. Generally, the due date of the application for abatement is February 1st in communities that bill quarterly, including the City of Boston. However, in jurisdictions in which taxes are assessed on a semiannual basis, the due date is generally thirty days from the mailing of the actual tax bill. Taxpayers should confirm applicable abatement application filing deadlines with their local assessor's office and obtain the local abatement form from their local assessor. In order to preserve your abatement and appeal rights, all taxes must be paid in their entirety and on time for the current and all prior periods for Fiscal Year 2018.

**If you have any questions or would like to discuss this further, please contact one of the following attorneys: [Laurel M. Gilbert](#) or [Kelley A. Jordan-Price](#)**

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## **New Hampshire**

Taxpayers still have plenty of time to challenge their 2017 real estate taxes (typically set forth in the December 2017 tax bill). In most instances, an abatement application must be filed with the municipality where the property is located on or before **March 1, 2018**. Required forms are available at the local assessor's office or printable from most municipalities' websites. If you are dissatisfied with the municipality's decision, then you may file an appeal with either the Board of Tax and Land Appeals ("BTLA") or the Superior Court, but not both. The failure of the municipality to act on an abatement

application by July 1st constitutes a denial. In general, appeals to the BTLA or Superior Court must be filed no later than **September 1, 2018**. 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.

**If you have any questions or would like to discuss this further, please contact one of the following attorneys:** [John L. Arnold](#) or [John H. Sokul, Jr.](#)

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## Rhode Island

In order to preserve the right to file a judicial appeal with respect to taxes assessed December 31, 2017, taxpayers must file a Notice of Intention to File an Account, on or before **January 31, 2018**; and an Account, by **not earlier than March 1, 2018, nor later than March 15, 2018**. 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.

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** [Mitchell R. Edwards](#).

## **Associated People**

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