

FISCAL YEAR 2023

Real Estate Assessments and Abatement Applications-Dates & Deadlines

Introduction:

Assessors are charged with valuing every property in the municipality fairly and equitably. Each year the Sudbury Assessors assign a “full and fair cash value” to every parcel of real estate in the town. If a taxpayer believes that the valuation of their property is not assessed accurately, they have the right to file for an abatement as provided in M.G.L. Ch. 59, Sections 59-69. The time for filing an application for abatement under M.G.L. Ch. 59, Sections 59-69 is quite specific. To be considered timely filed the FY 2023 applications for abatement must be filed at the Assessor’s Office on an approved application (State Tax form 128) no later than February 1, 2023. The Board then reviews the relevant material and formulates a decision within the allowable 3-month timetable.

When and How to Apply:

Sudbury’s fiscal year runs from July 1 to June 30 (FY 2023: July 1, 2022 thru June 30, 2023). Assessments are estimates of what the value of each property was on January 1 prior to the beginning of the fiscal year. The data used to establish those values are compiled from sales of the preceding calendar year. For example, FY 2023 commenced July 1, 2022, and the values were fixed as of January 1, 2022. The sales data used to determine the values were extracted from calendar year 2021 property sales. Only “arm’s length” marketplace-derived sales may be considered (i.e., sales involving a willing buyer and a willing seller unrelated to each other and free from compulsion to buy or sell). Consequently, when the new Fiscal Year assessments appear on tax bills issued on January 1, 2023, the data (i.e., comparable sales) used to arrive at those values will be 12 to 23 months old. For that reason, it is important for taxpayers to realize that property assessments represent value as of a fixed point in time (1/1/2022), and may not reflect present market value. For example, the sale of a property that occurred in the summer or fall of 2022 is not relevant to the FY 2023 assessments. That calendar year 2022 arm’s length sale will be considered, reviewed and analyzed in conjunction with the FY 2024 sales analysis.

What to Expect and When:

When an abatement application is received, it is date stamped, logged in and processed for the Assessors review. Upon review of the application for abatement, a determination will be made as to whether a physical property inspection is warranted. If so, a representative of the Assessors will contact the property owner for an inspection appointment. Next, the Assessor will review relevant market data and supporting documentation.

When an application is filed by a taxpayer, the rationale given by the taxpayer should be concise, yet comprehensive enough to indicate the reason for appeal. If the taxpayer’s claim is of factual errors related to the property, details related to the errors should be submitted with the application (e.g., incorrect square footage, age of home, etc.). If the claim is that the property’s value is overstated relative to the real estate market, documentation substantiating the taxpayer’s opinion of value should be provided.

By law the Assessors have 3 months to act on timely filed applications, and will notify the taxpayer of the Board’s decision within ten days of its determination. The applicant will be notified in writing as to whether an abatement has been granted, denied or deem denied. A deem denial would indicate that the Board did not reach a decision or act on the application within the 3-month time limit.

Appeal of the Board of Assessors Decision:

If you are not satisfied with the decision of the Board of Assessors – or if you have not received a notice of the Board of Assessors decision within (3) months from the date you filed your abatement application, you may appeal to the Massachusetts Appellate Tax Board, (ATB), a state agency that hears appeals from taxpayers who have been denied or not satisfied by the Board of Assessors decision at the local level. The ATB hears appeals on the disputed value of real property and personal property. It also hears appeals on the denial of abatements for excise tax, and personal and charitable exemptions, Department of Revenue and state tax.

Appeals to the ATB must be filed within three (3) months from the date of the Board of Assessors decision. If you received no notice of the Board of Assessors decision, then an appeal may be filed after three (3) months from the date you filed your abatement application. If the tax is over \$5,000.00 it must be paid timely without incurring interest in order to file an appeal with the ATB.