



TOWN OF WATERTOWN
BOARD OF ASSESSORS
Administration Building
149 Main Street
Watertown, Massachusetts 02472-4410

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FISCAL YEAR 2021
TAXPAYER INFORMATION ABOUT THE ABATEMENT PROCEDURE

If you feel that you have a legitimate claim to a reduction in your assessment, you must apply for an abatement.

***Note:** The percentage or dollar increase in your assessment and/or taxes is not valid grounds for filing an abatement. What your assessment (or your neighbor's) was last year and how much it changed to this year will be given no weight when evaluating an abatement claim. Your property assessment is based on the market value of your property and not on your age, income level, length of residency, health or any other personal characteristics.*

You should apply for an abatement if, in your opinion, your property is:

1. Overvalued: You believe that your property is assessed for more than what you could reasonably sell based on comparable sales within the neighborhood as of **January 1, 2020 (PRE-COVID)**. Have you checked sales of homes in your neighborhood lately? Have you spoken with realtors and appraisers about your property value? Have you refinanced lately? To prove that your property is overvalued, you should provide a list of **all** homes that sold in your neighborhood recently that are similar to your own. Remember that January 1, 2020 is the assessment date so it is best to utilize sales sold during calendar year 2019.

2. Disproportionately Assessed: To claim disproportionate assessment, the taxpayer must show that a “statistically significant number” of properties have been valued at lower assessment-to-fair-cash-value ratios than the subject property, that the assessors engaged in an “intentional widespread scheme of discrimination and the precise nature of the lack of uniformity in assessments which he expects to prove and the circumstances indicating that it was intentionally discriminatory, rather than caused by inadvertence, mistake, or incompetence.”

3. Data errors: Have you reviewed your assessment record? Is the building measured correctly or does the reported condition of the building match up with the actual condition? Are we showing the correct number of bathrooms? etc.... We can provide you with a detailed printout of your assessment which you can then review for accuracy. This information is also available on the Watertown Website. Click on **Town Departments** then **Assessor** and then at the bottom of the page “**To view property information and assessment Data**” and click on the link below.

Hint - when looking up assessment information it is best to type in just the street name and then scroll to find the Street number.

(Please see reverse side)

Filing Date: The Assessors must receive all abatement applications **no later than 5pm on Monday February 1, 2021 OR** be postmarked no later than 5pm on Monday, February 1, 2021. This “postmark” rule applies *only* to those applications mailed to the proper address of the assessors, first class postage prepaid with postmarks made by the United States Postal Service. **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 a Fiscal Year 2021 abatement and the Board of Assessors cannot by law grant you one.**

Tax Payments: The filing of an abatement application does not delay the collection of your taxes. You must pay the tax when due to be able to appeal the Board of Assessors disposition of your application. (Exceptions can be noted in MGL Ch. 59 Sec. 64.) Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year’s tax, you will receive a refund.

Assessor’s Decision: Upon receiving your abatement application, the Assessor’s Office may call to schedule a property inspection which is typically the first step taken in the abatement process. The Assessors have three months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the Board of Assessors do not act on your application within the original (or extended) period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied. You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

Town of Watertown website: www.watertown-ma.gov

Due to COVID-19, the Town Administration Building is open by appointment only. Please call the Assessor’s Office at (617) 972-6410 with any questions.