

General Assessing Information & Abatement Process

The assessed value of your property is the base from which your property taxes are calculated. Our goal is to assess your property at 100% of its fair market value. In the time between town-wide revaluations and Static Updates, market prices of real estate change, and statistical methods are used to evaluate how well the assessments reflect current fair market value. When these statistical measures exceed certain values, a new town-wide update is necessary.

A property assessment card is prepared for each property. These cards have detailed information on the various factors that determine the assessed value of the property and are available for review in the Select Board/Assessing Office. If you have questions about your property's assessment, staff are available to review the card with you. Such a review may identify simple errors which may be corrected without your having to file a formal appeal.

If you disagree with the assessment of your property (and/or taxes) after reviewing it with the Select Board/Assessing Office staff, you may formally appeal it to the Select Board. **The formal appeal process is an “application for an abatement”** of your property taxes. **It must be filed by March 1st following the notice of tax** (unless the tax bill was not mailed prior to December 31st). The Board of Selectmen has until July 1st following the notice of tax to grant or deny the abatement application. If you wish to appeal the Board's decision, you may file an appeal either at the Board of Tax and Land Appeals or in the superior court, but not both. An appeal must be filed no earlier than: After receiving the Select Board's decision on the abatement application; or July 1st following the notice of tax if the Board has not responded to the abatement application; and No later than September 1 following the notice of tax.

Filing a formal appeal does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.