TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN HOPEDALE

APPEALS

Exemption Appeal Process

APPELLATE TAX BOARD

The Appellate Tax Board (ATB) is an independent, quasi-judicial state board that hears taxpayer appeals from local assessors' decisions on property tax abatements and exemptions. If county government has not been abolished, appeals may be made to the county commissioners instead, but assessors may and usually do transfer those appeals to the ATB. ATB decisions may be appealed to the Appeals Court and, ultimately, to the Supreme Judicial Court.

You can obtain the ATB's guide to the property tax appeal process from its website (www.mass.gov/atb) or by calling 617-727-3100.

APPEAL OF ACTION OF ASSESSORS

You have three months from the date of the assessors' decision on your exemption application to appeal to the ATB. If the application was deemed denied, your appeal must be filed within three months of the deemed denied date. The ATB cannot hear the appeal if it is not filed within the deadline. As a general rule, if the real estate tax on your domicile is over $3,000, you must also have paid each actual tax installment on time.

ASSESSMENT AND EXEMPTION CALENDAR

January 1 Property tax assessment date for next fiscal year

July 1 Fiscal year begins

October – December Actual tax bills mailed for fiscal year

November 1 (Semi-annual Payment Communities) 1st Actual Tax Installment payment due[1]

February 1 (Quarterly Payment Communities) 1st Actual Tax Installment payment due[1]

December 15, or 3 Calendar Months from Mailing of Actual tax Bill if later Personal exemption applications to Assessors due[2]

3 Calendar Months from Filing of Application (or Date of Written Extension Given by Taxpayer) Assessors grant or deny exemption. Application deemed denied if Assessors have not acted.

3 Calendar Months from Assessors' Action on Application, or Deemed Denial of Application Appeal to ATB due

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[1] Contact your Assessors. The due date depends on the payment system used in your community and the date actual tax bills were mailed for fiscal year.

[2] Some Assessors may accept applications before actual tax bills are mailed. If not, or your application is not approved, you must apply by this deadline to claim the exemption.

FOR FURTHER INFORMATION, CONTACT YOUR LOCAL BOARD OF ASSESSORS:

Hopedale Board of Assessors

74 Hopedale Street

Hopedale, MA 01747

508-634-2203 x224

508-634-2203 x214

tgonsalves@hopedale-ma.gov