

**BOARD OF ASSESSORS
100 MIDDLE STREET
HADLEY MA 01035
(413) 586-6320**

FISCAL YEAR 2024 ABATEMENT APPLICATION PROCEDURES

Fiscal Year 2024 real estate and personal property tax bills were mailed on or about December 22, 2023. All FY2024 abatement applications are due in the Assessors office on February 1, 2024. Any FY2024 abatement application that is mailed must be mailed by United States Mail, **FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.** These deadlines cannot be extended or waived by the Assessors for any reason. If your application is not timely filed, you lose all rights to an abatement and the Assessors cannot by law grant you one.

Once you have filed your application, the Assessors have three months from that date to take action. You will be notified by mail of any action the Assessors take on your application within ten days of that action. If the board makes no decision on the application within three months, the application will be deemed denied. If you are unhappy with the board's action or inaction on the application, you have three months from the date of the action to file an appeal with the Appellate Tax Board. The telephone number for the Appellate Tax Board is (617) 727-3100.

FACTS ABOUT YOUR FY2024 ASSESSMENT

Fiscal Year 2024 assessments are based upon the market value of your property on January 1, 2023 and not on the date that the bills were mailed out. When you select comparables to support your claim of overvaluation, **be sure to use sales that occurred in calendar year 2022.** Any sales that occurred before or after the indicated time period will be trended to reflect the January 1, 2023 values.

Please complete all the pages of the abatement application. This will speed up the processing of your application. Failure to return the completed abatement application may cause delays in the processing of your abatement application.

PLEASE NOTE: YOU ARE NOT APPEALING THE AMOUNT OF YOUR TAX. YOU ARE APPEALING YOUR PROPERTY ASSESSMENT. IF THE ASSESSMENT IS NOT WRONG, WE CAN NOT ADJUST YOUR BILL. PLEASE SUBMIT ALL PROOF THAT YOU HAVE TO SUBSTANTIATE YOUR ABATEMENT APPLICATION WITH THE APPLICATION. THE BOARD WILL MAKE A DECISION ON YOUR APPLICATION BASED UPON THE INFORMATION YOU SUPPLY.

If you want a hearing with the Assessors, please state so on the application and include a daytime phone number so that we can set up an appointment. Most hearings will take place during the Assessors meetings.