



Town of Lakeville ~Board of Assessors

346 Bedford St (Mailing Address)
Lakeville, MA 02347

Board of Assessors
Paul Meleedy-Chair
John Olivieri, Jr.
Evagelia Fabian

How do I file for abatement?

The time period for filing abatement applications is after the issuance of the third quarter actual tax bill, mailed on December 31, 2015, and on or before the third quarter actual tax bill due date of February 1, 2016. All abatement applications must be received in the Assessor's Office by 5:00PM or be postmarked by the US Postal Service no later than February 1, 2016.

By filing for abatement, you are appealing the assessed value of your property, not the amount of taxes you are billed. Your assessed value only determines your share of the tax levy. The tax levy is determined by the budget votes at Town Meeting after other revenue sources and expenses are calculated. Filing an abatement application does not stay the collection of your taxes; to avoid loss of appeal rights or addition of interest and other collection charges, the tax should be paid as assessed.

Assessments are based on "Full and Fair Cash Value" defined as the price a willing buyer would pay a willing seller for property exposed to the market for a reasonable period of time. Property valuations for FY2016 reflect the assessment date of January 1, 2015. The Department of Revenue required us to verify and analyze arms-length sales that occurred during calendar year 2014 to determine FY2016 valuations. Therefore, your property valuation is based on the real estate market during the time period of 2014, not on the current real estate market. Changes occurring in the real estate market subsequent to the January 1, 2015 assessment date will be analyzed for the formation of the next fiscal year's assessments. New construction, including additions and remodeling, is valued according to its condition as of June 30, 2015.

Before filing for abatement, obtain a copy of your Property Record Card online at www.lakevillema.org or in the Assessors' Office, which contains all the data on your parcel including detailed land and building information. You should review your Property Record Card to ensure that all the data is accurate.

Please note that a complete property inspection will be required upon filing of abatement application. Your abatement application may include data and/or documentation to support your opinion of value. Information on sales data and valuations of properties in the Town of Lakeville can be found in the Public Information Room in the Assessors' Office. Appraisal reports may be considered as documentation to support your opinion of value upon review and determination of inclusion of comparable arms-length sales occurring within the same time period on which our assessment is based. The Assessors will request income and expense information from you for investment properties utilizing the income approach to value. Abatements filed on personal property accounts will be required to provide a completed Form of List. After your application is reviewed, you may be asked to supply other additional information.

The Assessors will review and respond to your abatement request within 90 days of your filing. You may request a meeting with the Assessors. The Assessors' decision on your abatement application may be appealed to the Appellate Tax Board 399 Washington Street, 3rd Floor, Boston, MA 02108-5292, telephone 617-727-6234, website: www.mass.gov/atb/index.html. The Assessors encourage all taxpayers to bring any questions regarding the valuation or abatement process to our attention so we may help you.

BOARD OF ASSESSORS: LOCATION 239 MAIN ST, LAKEVILLE MA 02347

"Our Office is always open" visit our Website: www.lakevillema.org

Fax: 508-946-3593

Office: 508-947-4428