



CITY OF SALEM, MASSACHUSETTS

ASSESSING DEPARTMENT

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STEPHEN CORTES

BOARD OF ASSESSORS
RICHARD W. JAGOLTA, JR.
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Dear Applicant:

Abatements are granted by the Board of Assessors based on information furnished to them by the taxpayer. Appeals must fall within one, all, or a combination of four areas: **overvaluation** (based on sales of comparable properties you submit), **disproportionate assessment** (based assessed valuations of other comparable properties you find), **incorrect classification** (incorrect land use classification), or **incorrect data** (associated data is incorrect in the computer database).

If your appeal is based on “**overvaluation**” you should provide the Board with at minimum three “arm’s length sales” (transactions between willing buyers and willing sellers or non-foreclosed/estate sales) of similar properties to the subject property. Please note that the “assessment date” for the property assessments appearing on **FY2024** tax bills was January 1, 2023, therefore sales information close to that date will carry the greatest weight. If you recently purchased the property and are relying on the purchase price as an indicator for assessment, remember that the assessors must adjust assessments to reflect the property’s value on January 1, 2023 and the sales information they used occurred during the sales year prior to this date. You may include bank appraisals done with your application.

Applications based on “**disproportional assessment**,” should include at least three minimum comparable properties in the immediate vicinity of your home that are assessed at a lower proportion of fair market value than the subject, and as a result, require the taxpayer to pay a disproportionately higher share of taxes. Comparisons must be limited to properties of the same type aka class (single/two family/condo/commercial/industrial/etc), in the same general neighborhood, and as much like the subject as possible.

An appeal based on “**incorrect classification**,” simply means that a property was valued using an incorrect classification code. For example, a single-family home was valued as a two-family home, or perhaps commercially rather than residentially. **Statutory exemption** - The taxpayer believes an exemption applies based on the ownership or use of the property. If the assessor’s database on the subject contains “**incorrect data**,” this should be noted on the application so that the necessary correction(s) can be made.

Please note that all abatement requests are subject to an inspection of the entire property, outside as well as inside on all floors. The applicant’s failure to permit a full onsite inspection will result in the Board’s denial of the application. Please schedule the brief inspection with one of the clerks when you submit your application or call the number above to book a time convenient for you and any tenants if applicable.

The Board's authority to request information from an applicant for abatement is granted to them by Section 61A of Chapter 59 of the General Laws of Massachusetts. This section requires that you respond to any of their request(s) within thirty days. Failure to respond may bar the applicant from further appeal of any Board action on your request. Any questions may be sent to the above address. Questions however, will not be considered a response to the Board's request for information. The information you provide should be submitted in writing and will become an attachment to and part of the original abatement request.

It is important to remember that the overall Salem budget is determined by City Council before the fiscal year begins involving in the process the Mayor, Finance department and all other department's requests including the School Committee. The budget determines how much tax levy is necessary to support the City's functionality. The Board of Assessors only determines the fair market assessed valuations which are the basis for apportioning the tax burden equitably. If your property has the same assessed value as the previous fiscal year yet the budget goes up, your taxes could in turn increase. This is why *"tax bills being too high"* is not a sufficient reason to grant an abatement.

The abatement application must be received in the Assessor's Office after the actual tax bill is issued and no later than 30 days after the date on which the FY24 third quarter tax bill is mailed or by the 3rd quarter due date. The application can be mailed by the United States Mail, first class postage prepaid, to the proper email 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 waived by the Board of Assessors for any reason. If your application is not filed on time, you lose all rights to an abatement and the Assessors cannot by law grant you one.

Sincerely,

THE SALEM BOARD OF ASSESSORS