



Your application for an abatement/exemption has been allowed under the provisions of Chapter 59 of the General Laws.

**APPEALS:** You may appeal the amount allowed in the manner and under the conditions provided by Chapter 59, Sections 64-65B of the General Laws. Under those sections, your appeal may be made to the Appellate Tax Board [*add if applicable:* or County Commissioners]. The appeal must be filed within three months of the date the assessors voted to allow your abatement/exemption. With certain exceptions, you must also pay at least one-half the tax on personal property and, if the real property tax for the fiscal year is more than \$3,000, you must pay all of the tax on real property without incurring interest on any installment payment, in order for the appeal to be heard. The assessors may grant a further abatement/exemption in final settlement of your application during the period for filing an appeal. However, if a settlement is not reached and an abatement/exemption not granted during that period, you must have filed a timely appeal for the assessors to be able to take any further action on your application.

**REFUNDS:** The amount allowed will reduce any taxes outstanding on the property for the fiscal year. If you have already paid the entire year's tax, as abated/exempted, at the time the collector applies the abatement/exemption, you will receive a refund of any overpayment. Interest at the rate of 8% a year will be paid only if a refund is due.