

# HAMPSHIRE COUNCIL OF GOVERNMENTS

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## NOTICE ABATEMENT OF TAXES

A person aggrieved by the refusal of assessors to abate a tax on either real estate or personal property in Hampshire County may appeal to either the Councilors of the Hampshire Council of Governments or the State Appellate Tax Board in accordance with the provisions of Chapter 59, Section 64, of the Massachusetts General Laws.

1. Hampshire Council of Governments  
Councilors' Office  
Courthouse, 99 Main Street,  
Northampton, Massachusetts, 01060  
413-584-1300

After an appeal is filed with the Councilors, the local Board of Assessors is given a 30-day option to request that the appeal be transferred to the Appellate Tax Board. In this event, there will be additional fees by the Appellate Tax Board. At the end of the 30-day option period in which no transfer request has been made, the Councilors will proceed with setting viewing and hearing dates. In the event of a transfer to the Appellate Tax Board, the \$20.00 filing fee to the Councilors cannot be returned nor credited toward the Appellate Tax Board fee.

The Appeal must meet the following criteria:

- a. The appeal to the Board of Assessors must have been timely filed (within 30 days from the time the tax notice was mailed).
- b. The tax must be paid; and if the tax is more than \$3,000.00, without incurring interest.
- c. The appeal to the Councilors must be filed within 3 months from the date of the refusal of the Board of Assessors or from when the abatement request was deemed denied by the local Board of Assessors.
- d. Two copies of the enclosed Appeal Form must be notarized and submitted with original signatures along with:
  - (1) A filing fee of \$20.00; check should be made payable to Hampshire Council of Governments.
  - (2) A copy of the tax bill for the period being appealed.
  - (3) Receipt showing when taxes were paid.
  - (4) A copy of the refusal from the Board of Assessors.
- e. Enclosed is an additional information sheet. Although this form is optional, the more substantiated information provided, the stronger your case may be.

2. Appellate Tax Board  
100 Cambridge Street, Ste 200  
Boston, Massachusetts, 02114  
617-727-3100

If you prefer, you may file your complaint directly with the Appellate Tax Board, either formally or informally. Please contact the Board directly for their forms, fees, procedures, time tables, and hearing locations.

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Councilors' Office, Room 205, 99 Main Street, Northampton, MA 01060  
PHONE: 413-584-1300 x2      FAX: 413-584-1465      TTY: 413-582-0139

[www.hampshirecog.org](http://www.hampshirecog.org)