

Conducting Tax Assessment Appeal and Tax Abatement Hearings During the State of Emergency

July 31, 2023



Property tax assessment appeal hearings and requests for tax abatement can be very confusing because they are similar but different. The former concerns a town's assessment of property values, while the latter concerns taxpayers' ability to pay their taxes.

- The Board of Civil Authority hears appeals of property tax assessments made by the Board of Listers.
- The Board of Abatement (which is comprised of the Board of Civil Authority in addition to the Board of Listers and Town Treasurer) hears requests for relieving taxpayers from the burden of paying property taxes, water charges, sewer charges, interest, and/or collection fees.

If your town has been directly affected by the July 2023 State of Emergency, both the Board of Civil Authority and the Board of Abatement will likely see an increase in applications. Taxpayers won't be expected to know which board to turn to, but you will, so we have developed the following resources to assist you in your efforts.

- For more information about **tax assessment appeal** hearings, see our [Overview on Conducting Tax Assessment Appeal Hearings During the State of Emergency, 2023 BCA Board of Civil Authority Toolkit](#), and [2023 State of Emergency Legal FAQs](#).
- For more information about **tax abatement** hearings, see our [Overview on Conducting Tax Abatement Hearings During the State of Emergency](#) as well as our [Tax Abatement Toolkit](#).

Please contact us with any [questions](#).