



## **RATE PAYER INFORMATION ABOUT ABATEMENT PROCEDURE**

**REASONS FOR AN ABATEMENT.** An abatement is a reduction in the water bill you received. To dispute the amount charged or to correct any other billing problem or error that caused your water bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your water bill is: 1) overstated for any reason, including clerical and data processing errors or a charge that is not chargeable to you, 2) disproportionately assessed in comparison with other properties, 3) your use is classified improperly, or 4) partially or fully exempt.

**WHO MAY FILE AN APPLICATION.** You may file an application if you are:

- the owner of the property billed,
- the personal representative of the owner's estate or personal representative or trustee under the assessed owner's will,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

you must pay all of the water bill before you can file.

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the collector on or before the date the first installment payment of the actual water bill is mailed for the fiscal year it is due. Your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the Annual Water District Meeting. Applications filed for omitted, revised or reassessed water bills must be filed within 3 months of the date the bill for that water bill was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE COLLECTOR FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE COLLECTOR CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE COLLECTOR ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE COLLECTOR ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**

**PAYMENT OF WATER BILL.** Filing an application does not stay the collection of your water bill. In some cases, you must pay all the water bill when due to appeal the District's disposition of your application. Failure to pay the water bill assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the water bill as assessed. If an abatement is granted and you have already paid the entire year's water bill as abated, you will receive a refund of any overpayment.

**DISTRICT DISPOSITION.** Upon applying for an abatement, you may be asked to provide the District with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The District has 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the District does not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

**APPEAL.** You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the District acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.