

Assessors' Use only
Date Received
Application No.

Name of City or Town

APPLICATION FOR ABATEMENT OF **REAL PROPERTY TAX**
 PERSONAL PROPERTY TAX

FISCAL YEAR _____
General Laws Chapter 59, § 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

Return to: Board of Assessors
 Must be filed with assessors not later than due date of first actual (**not** preliminary) tax payment for fiscal year.

INSTRUCTIONS: Complete **BOTH** sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____	
Name(s) and status of applicant (if other than assessed owner) _____	
<input type="checkbox"/> Subsequent owner (aquired title after January 1) on _____, _____	
<input type="checkbox"/> Administrator/executor.	<input type="checkbox"/> Mortgagee.
<input type="checkbox"/> Lessee.	<input type="checkbox"/> Other. Specify.
Mailing address _____	Telephone No. () _____
No. Street	City/Town Zip Code
Amounts and dates of tax payments _____	

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____	Assessed valuation \$ _____		
Location _____			
No. Street			
Description _____			
Real: _____	Parcel ID no. (map-block-lot) _____	Land area _____	Class _____
Personal: _____	Property type(s) _____		

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies. Continue explanation on attachment if necessary.

<input type="checkbox"/> Overvaluation	<input type="checkbox"/> Incorrect usage classification
<input type="checkbox"/> Disproportionate assessment	<input type="checkbox"/> Other. Specify.
Applicant's opinion of: Value \$ _____	Class _____
Explanation _____	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

Dear Taxpayer,

Please complete property verification form below

Dwelling Information:

House Style: _____ Number of Stories: _____ Age: _____
Exterior: Wood _____ Brick _____ Stone _____ Vinyl _____ Other _____
Roof Cover: Asphalt _____ Cedar _____ Slate _____ Other _____

Has the property been remodeled in the last ten years? ____ If yes briefly explain: _____

Basement: (Please check) No basement/slab _____ Unfinished _____ Full Finish _____ Partial Finish _____
Area Finish sq ft _____ # of finished rooms _____ Basement Baths # _____ (please indicate full, 1/2 or 3/4)
Wine Cellar _____.

Room Count: (do not include bathrooms and basement rooms)

Kitchens # _____ Kitchenettes # _____ Bedrooms # _____ Additional Rooms # _____

Interior Floors: Hardwood _____ Carpet _____ Ceramic _____ Vinyl _____ Other _____

Garage: (Please check all that apply) Basement _____ Attached _____ Detached _____
1 Car _____ 2 Car _____ 3 Car _____ Other _____ Describe _____
Area Above Garage: Living Area _____ Unfinished Storage _____ No Area Above _____

Baths: (Please give number do not include basement) Full # _____ Half # _____ Three Quarter # _____

Attic: None _____ Unfinished _____ Finished _____ Finished area _____ sf

Access: pull-down stairs _____ Permanent Walk up _____

Heat: Type _____ Fuel _____ Central Air conditioning (Y/N) _____

Fireplaces: Gas # _____ Wood# _____ Wood/Coal/Pellet Stove # _____

Structures: (Other than garages listed above)

Shed _____ Size _____; Barn _____ Size _____
Deck _____ Size _____; Gazebo _____ Size _____
Tennis Court _____ Size _____; Other _____ Size _____
Pool: Above Ground _____ Inground _____ Size _____ Dock _____
Pool House/Cabana _____ Size _____ Plumbing Y/N _____

List all Repairs & Remodeling done after Purchase **Estimate Cost of Repairs/Remodel \$** _____

Is the Property Waterfront? Y/N _____ Water View? _____ Y/N _____

Does your lot have any factors that you feel affect its value? _____

Basis for Overvaluation

- 1. Overvaluation based on sales market activities (please provide sales from calendar year 2018)
- 2. Overvaluation based on assessed values of similar properties.

Upon filing at least 3 properties of comparison must be submitted!

1. SALES MARKET COMPARABLE PROPERTIES

	SALE 1	SALE 2	SALE 3
LOCATION			
PARCEL ID			
ASSESSED VALUE	\$	\$	\$
SALE PRICE	\$	\$	\$
SALE DATE			
BOOK/PAGE			

2. SIMILAR PROPERTIES COMPARED BY VALUE

	COMPARABLE 1	COMPARABLE 2	COMPARABLE 3
LOCATION			
PARCEL ID			
ASSESSED VALUE	\$	\$	\$

Taxpayers Opinion of Value \$_____

Notes _____

Important Filing Information: All abatements must be postmarked or clocked into the Assessor’s office by **February 3, 2020 at 4:30 PM**; otherwise, the Board of Assessors has no legal authority to consider your application. FedEx, UPS or other delivery service date stamps are not legal postmarks by state law. Abatements mailed in to the Collector’s office with tax bill payments that do not reach the Assessor’s office by the deadline date and time are also late and cannot be legally considered by the Board of Assessors. The Board of Assessors has no discretion to consider an abatement that is not legally filed.

D. SIGNATURES.

Subscribed this _____ day of _____, _____ Under penalties of perjury.
 Signature of applicant _____
 If not an individual, signature of authorized officer _____ Title _____
 _____ () _____
 (print or type) Name Address Telephone
 If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

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

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the personal representative of the assessed owner's estate or personal representative or trustee under the assessed owner's will,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

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

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax 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 tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors 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 assessors have 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 assessors do 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 assessors 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.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, § 61A return	GRANTED <input type="checkbox"/>	Assessed value	_____
Date sent _____	DENIED <input type="checkbox"/>	Abated value	_____
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	_____
On-site inspection		Assessed tax	_____
Date _____		Abated tax	_____
By _____	Date voted/Deemed denied _____	Adjusted tax	_____
	Certificate No. _____		
	Date Cert./Notice sent _____		Board of Assessors
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date:	_____