PROPERTY TAX ABATEMENT INSTRUCTIONS

FISCAL YEAR 2015

ASSESSORS' OFFICE, TOWN OF TEWKSBURY
(978) 640-4330

I DISCLAIMER

THE FILING OF AN APPLICATION FOR ABATEMENT OF REAL OR PERSONAL PROPERTY TAX BEGINS A LEGAL PROCEEDING. WHILE MANY PROPERTY OWNERS CHOSE TO HANDLE THIS PROCESS THEMSELVES, YOU MAY WISH TO RETAIN LEGAL OR OTHER PROFESSIONAL ASSISTANCE. THIS INSTRUCTION SHEET PROVIDES YOU WITH INFORMATION REGARDING ABATEMENT APPLICATION PROCEDURES, BUT IT SHOULD NOT BE CONSIDERED A SUBSTITUTE FOR PROFESSIONAL ADVICE.

II GENERAL

TWO FORMS ARE ATTACHED TO THIS INSTRUCTION SHEET. THE FIRST IS A FORM DEVELOPED BY THIS OFFICE TO ASSIST THE BOARD OF ASSESSORS IN REVIEWING YOUR APPLICATION. THE SECOND, A TWO-SIDED FORM, IS THE STATE'S FORMAL ABATEMENT APPLICATION FORM, WHICH SHOULD BE FILLED OUT IN FULL. THESE FORMS ARE NOT OPEN TO PUBLIC INSPECTION.

III FILING DEADLINE

APPLICATIONS FOR ABATEMENT MUST BE FILED BY THE DATE THE ACTUAL TAX BILLS ARE DUE. FOR FISCAL YEAR 2015, THE APPLICATIONS FOR ABATEMENT MUST BE FILED IN THE ASSESSORS OFFICE BY 4:30 P.M. **FEBRUARY 1, 2015**. FAILURE TO RECEIVE A TAX BILL DOES NOT EXCUSE YOUR FAILURE TO FILE WITHIN THE TIME PERIOD SPECIFIED.

(CHAPTER 59 SEC 59 MGL)

IV PAYMENT OF TAXES REQUIRED

FAILURE TO PAY YOUR TAX OR A PORTION THEREOF BEFORE INTEREST BEGINS TO ACCRUE MAY RESULT IN A FORFEITURE OF YOUR APPEAL RIGHTS BEFORE THE APPELLATE TAX BOARD.

(CHAPTER 59 SEC 64 MGL)

V TIMING OF THE RESPONSE BY BOARD OF ASSESSORS

BY LAW, THE BOARD OF ASSESSORS MUST ACT ON YOUR APPLICATION FOR ABATEMENT WITHIN THREE (3) MONTHS AFTER IT WAS TIMELY FILED. THE BOARD MAY ACCEPT YOUR REQUEST IN FULL OR PARTIALLY, OR IT MAY DENY THE REQUEST. IF THE BOARD FAILS TO ACT WITHIN THREE (3) MONTHS, THE APPLICATION IS DEEMED DENIED. YOU MAY REQUEST TO BE INFORMED OF THE MEETING AT WHICH YOUR APPLICATION IS TO BE CONSIDERED BY THE BOARD. GENERALLY, A NOTICE OF THE BOARD'S DECISION IS MAILED TO THE TAXPAYER, BUT FAILURE OF THE BOARD TO SEND THIS NOTICE DOES NOT CHANGE THE APPEAL PROCEDURES DESCRIBED BELOW. *(CHAPTER 59 SEC 64 MGL)*

VI APPEALLING A DECSION OF THE BOARD OF ASSESSORS

THE TAXPAYER HAS THREE MONTHS FROM THE DATE OF THE BOARD'S DECISION OR FROM THE DATE DEEMED DENIED TO FILE AN APPEAL WITH:

THE APPELLATE TAX BOARD – 100 CAMBRIDGE ST, BOSTON, MA 02114 (617-727-3100)

FILING FEES AND A SELECTION OF A FORMAL OR AN INFORMAL HEARING ARE REQUIRED. THE ATB WILL SCHEDULE THE HEARING AT WHICH THE TAXPAYER BEARS THE BURDEN OF PROOF TO SHOW THAT THE PROPERTY IN QUESTION HAS BEEN VALUED INCORRECTLY. IF THE TAXPAYER OR THE BOARD OF ASSESSORS IS DISSATISFIED BY THE OPINION RENDERED BY THE APPELATE TAX BOARD IN A FORMAL PROCEEDING, AN APPEAL CAN BE FILED BY EITHER WITH THE STATE SUPREME COURT. *(CHAPTER 58A SEC 7 MGL)*

ASSESSORS' OFFICE, TOWN OF TEWKSBURY
ADDENDUM TO RESIDENTIAL PROPERTY ABATEMENT APPLICATION
FISCAL YEAR 2015

OWNER'S NAME:

PROPERTY ADDRESS:

FISCAL YEAR 2015 ASSESSED VALUE:

OWNER'S OPINION OF FAIR MARKET VALUE:

TYPE OF PROPERTY: _____

MAP: BLOCK: LOT: TAX BILL NUMBER:

YOUR PROPERTY'S ASSESSMENT FOR FY 2015 IS THE BOARD OF ASSESSORS' ESTIMATE OF ITS FAIR MARKET VALUE AS OF JANUARY 1, 2014. THE VALUE IS BASED ON SALES OF COMPARABLE PROPERTIES IN TEWKSBURY DURING THE CALENDAR YEAR 2013.. (A LISTING OF ALL ARMS-LENGTH SALES IN 2013 IS ON THE TOWN'S WEBSITE - www.tewksbury.net - AND AT THE ASSESSOR'S OFFICE AT THE TOWN HALL ANNEX.)

OVERVALUATION CLAIMS ARE GENERALLY SUPPORTED BY SHOWING THAT THERE WERE COMPARABLE PROPERTIES THAT SOLD IN 2013 FOR A PRICE LESS THAN THE ASSESSED VALUE OF YOUR PROPERTY. FOLLOWING IS A TABLE WHERE YOU SHOULD SHOW THE 2013 SALE PRICE OF PROPERTIES YOU BELIEVE ARE COMPARABLE TO YOUR OWN.

SALES COMPARISON: SALE DATE SHOULD BE BETWEEN 01/01/13 AND 12/31/13

SALE #	PROPERTY ADDRESS	SALE DATE	SALE PRICE
1			
2			
3			

PROPERTY SALES INFORMATION

IF YOU PURCHASED YOUR PROPERTY IN THE LAST THREE YEARS, WAS THE TRANSACTION:

A MARKET SALE: Y N

BETWEEN FAMILY MEMBERS: Y N

OTHER: (EXAMPLE SALE TO TRUST, SALE INCLUDED PERSONAL PROPERTY Y N

PURCHASE DATE: _____

PURCHASE PRICE: _____

State Tax Form 128
Revised 7/2009

The Commonwealth of Massachusetts

_____
Name of City or Town

Assessors' Use only
Date Received
Application No.

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) _____

☐ Subsequent owner (aquired title after January 1) on _____, _____

☐ Administrator/executor. ☐ Mortgagee.

☐ Lessee. ☐ 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 (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.

☐ Overvaluation ☐ Incorrect usage classification

☐ Disproportionate assessment ☐ 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.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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 owner's administrator or executor,
- 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 board of 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 between September 20 and October 1. 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 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 ☐	Assessed value	_____
Date sent _____	DENIED ☐	Abated value	_____
Date returned _____	DEEMED DENIED ☐	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:_____	