

The Commonwealth of Massachusetts

HOLDEN

APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX
☐ PERSONAL PROPERTY TAX
FISCAL YEAR 20__
General Laws Chapter 59, Section 59

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

Return to: Board of Assessors

Must be filed with Board of 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 (Acquired Title After January 1 on _____ 20__)			
<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.: _____		B. Assessed Valuation: \$ _____	
Location: _____			
No. _____	Street _____		
Description: _____			
Real: _____	Parcel Identification No. (Map-Parcel) _____	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

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

See Reverse Side for Important Information

D. SIGNATURES:

Subscribed this _____ day of _____ 20 _____. Under penalties of perjury.

Signature of applicant _____

If not an individual, signature of authorized officer _____

(Print or Type) Name

Address

Tel. No.

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 in 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 of 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. 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 to collection action. To avoid any loss of rights or additional charges, you should pay the tax 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 to 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

Date Voted/Deemed Denied _____

Assessed Tax: _____

Date _____

Certificate No. _____

Abated Tax: _____

By _____

Date Cert./Notice Sent _____

Adjusted Tax: _____

Appeal _____

BOARD OF ASSESSORS

Data Change _____

Date Filed _____

Valuation _____

Decision _____

Settlement _____

Date _____