

REAL ESTATE ABATEMENT PROCEDURES FOR FY 2016

Filing Deadline FEBRUARY 1, 2016

If mailed, must be postmarked by FEBRUARY 1, 2016

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The application for abatement form contains all of the WHO, WHERE, WHAT & WHY information you will need. The purpose of this form is to provide you with the HOW.

Please note that the Assessment Date is **January 1, 2015**, NOT the day you received the bill.

The assessed values are derived from a study of the **calendar year 2014** Real Estate sales market in the Town of Athol.

If you think the valuation indicated on your tax bill is not Market Value as of January 1, 2015, you should request an application for abatement and a copy of your property record card.

An application for OVER-VALUATION should be based on one of two reasons:

1. Sales of properties with very similar characteristics such as location, lot size, living area, type, age and condition that sold during **calendar year 2014**, are lower than your assessment. A minimum of 3 sales is required. Please note Bank Sales, Short Sales & Foreclosures Sales cannot be used.
2. Assessed values of properties with very similar characteristics, as listed in #1, which indicate that your property is incorrectly valued.

An appraisal on your property with sales from **calendar year 2014** done by a licensed appraiser will be considered, but please note that the intended user of that appraisal is typically a lending institution and the intended use was for loan purposes. Again Bank Sales, Short Sales & Foreclosures Sales cannot be used.

A market analysis, usually done by a realtor, is also acceptable, but again, the sales used in the analysis must be from **calendar year 2014**.

If your property is rented, please provide all income and expense information from **calendar year 2014**.

In the processing of your application, one of the very first things we will do is inspect the property, inside and outside, in order to verify the appraisal data on file.

The Board of Assessors has **3 months from the date you file** the application to take action. If the Board does not take action within this time, your application is "Deemed Denied", by act of law. You will receive notification of disposition from our office regardless of whether your application was granted or denied.

If you are dissatisfied with the Board's decision, or your application was deemed denied, you have the right to file an appeal with the Appellate Tax Board in Boston, phone 617-727-3100. Your right of appeal lasts for 3 months from the date of the decision of the Board of Assessors, or from the date your application was deemed denied.

If you have any questions or need additional information, please contact the Assessors Office at 978-249-3880. Our business hours are Monday, Wednesday and Thursday 8:00 am to 5:00 pm, Tuesday 8:00 am to 8:00 pm. We are closed on Fridays and all State and Federal Holidays.

THE COMMONWEALTH OF MASSACHUSETTS
TOWN OF ATHOL
FISCAL YEAR 2016

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

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

Must be filed with the Board of Assessors by October 1 or 30 days after the actual (not preliminary) tax bills mailed for the fiscal year if later.

1. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner: _____

B. Name(s) and Status of Applicant (if other than Assessed Owner): _____

_____ Subsequent Owner (Acquired title after January 1, 2015 on _____)
_____ Administrator/Executor _____ Mortgagee _____ Lessee _____ Other. Specify: _____

C. Mailing Address and Telephone: _____ () _____

D. Soc. Sec./Taxpayer ID No. (optional): _____ E. Amounts and Dates of Tax Payments: _____

2. PROPERTY IDENTIFICATION: Complete using information as it appears on the tax bill.

A. Tax Bill No: _____ B. Assessed Valuation: \$ _____

C. Location: _____

D. Description: _____
Real: Parcel Identification No. (Map-Lot): _____ Land Area: _____ Class: _____
Personal: Property Type: _____

3. REASON(S) ABATEMENT SOUGHT: Check reason(s) an abatement is warranted and briefly explain why it applies.

_____ Overvaluation _____ Incorrect Usage Classification
_____ Disproportionate Assessment _____ Other. Specify _____

Applicant's Opinion of Value: \$ _____ Class _____

Explanation: _____

4. SIGNATURES:

SUBSCRIBED THIS _____ DAY OF _____, 2016, UNDER THE PENALTIES OF PERJURY.

SIGNATURE OF APPLICANT: _____
IF NOT AN INDIVIDUAL, SIGNATURE OF AUTHORIZED OFFICER (Title) _____

(Print or Type) Name Address Tel. No. () _____

IF SIGNED BY AGENT ATTACH COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER.
THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

- A. **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: 1) the assessed or subsequent (acquiring title after January 1) owner of the property, 2) the owner's administrator or executor, 3) a tenant paying rent who is obligated to pay more than one-half of the tax, 4) a person owning or having an interest in or possession of the property, or 5) a mortgagee if the assessed owner has not applied. In some case, you must pay all or a portion of the tax before you can file.
- C. **WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be file 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 were mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATIONS 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 UNTIED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPERTY ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**
- D. **PAYMENT OF TAX.** Filing an application does not stay the collection of 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 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 an overpayment.
- E. **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 right. The assessors have 3months 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.
- F. **APPEAL.** You may appeal the disposition of your application. This disposition notice will provide you with information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, Sec. 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 _____
Data Changed _____	Appeal _____	BOARD OF ASSESSORS
Valuation _____	Date Filed _____	_____
Map/I of _____	Decision _____	_____
LUC _____	Settlement _____	_____
Permanent Change _____		_____
One-time Change _____		_____
Bill No. _____		Date _____