Amesbury

Assessors Office

Board of Assessors
John Cena, MAA, Chairperson
Damian Johnson, MAA
Bradford Swanson, MAA

City Hall; 62 Friend Street
Amesbury, MA 01913-2825
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From: Amesbury Board of Assessors

Re: Applications for Abatement of Real Estate Tax for Fiscal Year **2015**

Dear Taxpayer:

1) All requests for abatement ***must*** be submitted on the proper form (State form #128). Telephone and counter conversations explaining problems ***are not considered acceptable application submissions.***

2) All applications for abatement ***must*** be received by the Assessors Office on or before ***Monday, February 2, 2015 at 4:00 P.M.***

3) Items of support that may be requested or required are:

   a) Any recent copies of property appraisals. This should reflect the assessment as of **January 1, 2014**. Also, bear in mind that your appraiser may be called in to support his or her appraisal.

   b) If the property in question is an income producing property, then along with the application and appraisal, any income and expense statements should also be submitted.

An application must be submitted for each property that you are appealing. It is important that you understand, that the Board of Assessors has three (3) months (90 days) from the date of receipt of your application to render a decision. Once the Board has reached a decision, you will be notified by mail.

YOUR RIGHTS IF DENIED OR IF NO TIMELY DECISION IS REACHED

Should the Board deny your application or not render satisfactory relief, you have three (3) month (90 days) from the date of the decision to file with the Appellate Tax Board, 100 Cambridge St., Ste. 200, Boston, MA 02114 (www.state.ma.us/atb). Information relative to the filing procedure with the Appellate Tax Board may be obtained by calling them at 617-727-3100.

REQUEST FOR INFORMATION ON THE REVERSE SIDE OF THIS LETTER MUST BE SUBMITTED WITH YOUR APPLICATION FOR ABATEMENT

REQUEST FOR INFORMATION

This is a request for information relevant to the full and fair cash valuation of your real property, and is being made by the Board of Assessors, under M.G.L. Ch. 59 Sec. 61A in response to the filing of an application for abatement for Fiscal Year **2015**. This form must be completed in full and returned to the Assessors' Office, 62 Friend St., Amesbury, MA, 01913 on or before 30 days from the date of request.

Assessed Owner:
Property Location:
Map/Lot:
Assessed Value:

1. State your opinion of the full and fair cash value of your property as **1/01/2014**. "Full and fair cash value" is defined as "100% of a property's 'fair market value' which is the price an owner willing but not under compulsion to sell ought to receive from one willing to but no under any compulsion to buy." (Bennett v. Board of Assessors of Whitman, 354 Mass. 239, 240 (1966)).

$_____

2. List at least three of the sales of comparable properties, which you have utilized to support your opinion of value. Be sure to use properties that are similar to yours in location, lot size, gross living area, style (i.e. colonial, ranch, cape) age, quality and condition. These sales should also have occurred reasonably close to the assessment date.

Map/Lot	**Address**	**Sale Date**	**Sale Price**

3. List at least three assessments of comparable properties, which you have utilized to support your contention of disproportionate assessment. Be sure to use properties that are similar to yours in location, lot size, gross living area, style, age, quality and condition.

Map/Lot	**Address**	**FY15 Assessed Value**

State Tax Form 128
Revised 7/ 2009

The Commonwealth of Massachusetts
Amesbury
Name of City or Town

Assessors' Use only
Date Received
Application No.

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

FISCAL YEAR 2015
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. February 2nd, 2015

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
Date sent _____
Date returned _____
On-site inspection
Date _____
By _____

Data changed _____

Valuation _____

GRANTED ☐
DENIED ☐
DEEMED DENIED ☐

Date voted/ Deemed denied _____
Certificate No. _____
Date Cert./ Notice sent _____
Appeal _____
Date filed _____
Decision _____
Settlement _____

Assessed value _____
Abated value _____
Adjusted value _____
Assessed tax _____
Abated tax _____
Adjusted tax _____

Board of Assessors

_____

_____

_____

Date: _____