

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: ASSESSMENT DEPARTMENT**  
455 MAIN STREET ROOM 209  
WORCESTER MA 01608

**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 identification 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.

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.

**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 <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 _____	<b>Board of Assessors</b>	
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date: _____	

## **THE ABATEMENT PROCESS**

You have the right to file an abatement application if you believe your property is overassessed, not assessed fairly in comparison to other comparable properties, or that it is not classified correctly by the Assessor. The filing of an appeal does not stay the collection of the tax. You should pay your taxes pending the appeal.

### **THE APPEAL TIME PERIOD IS ONLY 30 DAYS:**

An application for abatement must be filed on an approved abatement application form (State Tax Form 128) and must be received by the Assessing Department no later than thirty days after the date on which the actual tax bill was issued. The application may be filed by United States mail having first class postage to the proper address postmarked by the filing deadline or delivered in person to the Assessor's Office.

### **YOU ARE APPEALING YOUR ASSESSMENT NOT YOUR TAXES:**

The assessed value stated on your tax bill reflects the property's market value as of the assessment date, which for fiscal year 2012 is **January 1, 2011 (not the day you received the tax bill)**. The ownership, use and physical characteristics of each property, with some exceptions, are the characteristics as of this date for determining assessments for the current fiscal year.

**When filing the abatement application, be sure the application is filled out completely.** Once the application is time-stamped by the Assessor's Office, it cannot be amended, changed or withdrawn.

Section #1 identifies who is filing for the abatement petition. Please be sure to include your phone number as it may be necessary to inspect the property's interior. Section #2 identifies the property that is under appeal and section #3 is where you present your argument stating the reason you believe your property is over assessed. Please attach any evidence, documentation, photos, etc. that supports your argument. Stating that your property taxes are too high is not a relevant argument for your appeal. You must enter your opinion of value in dollars.

If you think your property is overvalued and/or unfairly assessed, it is helpful if you can list three (3) comparable properties, other than your own, which have either a recorded sales price lower than your assessment or an assessed value lower than yours. These comparable properties should have similar characteristics to your property, i.e. location, design, living area, lot size, age, condition, etc. Sale prices should be arm's length true market sales (i.e. not bank or distress sales; not sales between relatives; not sales having unusual or extraordinary circumstances that affect market value, etc.) Comparable sales should be within the 2010 calendar year. If your property was appraised within the relevant time frame, please send a copy of the appraisal. Include any other information that you feel has an impact on the value of your property.

### **DISPOSITION OF YOUR APPEAL:**

The Assessor has **three (3) months from the date the application is time-stamped received** to take action. You will receive written notification of the disposition of your application whether it is granted, denied, or deemed denied. If the Assessor does not take action within this time frame, your application is "deemed denied." **If you have any questions, please call (508)799-1098.**

If you are dissatisfied with the decision, you have the right to file an appeal with the Appellate Tax Board; 100 Cambridge Street, Suite 200; Boston, MA 02114. Their phone number is (617) 727-3100. This right of appeal lasts for three months from the date of the Assessor's decision.