

# Applying for FY17 Real or Personal Property Abatement

**Assessments are based on sales.** The Board of Assessors has completed its annual revaluation of all real and personal property. Your property is being valued as of January 1, 2016. The Assessor derives the FY'17 assessments from thorough analysis of arms-length real estate sales that occurred in calendar year 2015. It is important to remember that 2016 real estate market conditions and the resulting sales will not be reflected until next year's assessment.

**Final Department of Revenue Approval.** Once all sales analysis has been completed and assessments finalized, the Department of Revenue reviews the documentation, spreadsheets, and even at times drives through the neighborhoods to get a better understanding of our values. After lengthy scrutiny by the DOR, the values are approved, allowing us to proceed with the setting of the tax rate.

## **What you need to do to apply for an abatement if you feel your value is in error.**

1. You **must** file an abatement application with the Assessors.
2. Your application **must** be returned to the Assessors Office no later than **February 1, 2017**.
3. You must explain **WHY** you feel aggrieved by the value of your property.
4. You must submit sales information that will substantiate your grievance. For your convenience a spreadsheet with directions has been attached for you to present your sales data. You may attach any additional information that you feel is pertinent to your case.
5. Make sure that we have the correct data on your property. Visit the Assessors office and request a property record card or visit the town website; [www.town.northborough.ma.us](http://www.town.northborough.ma.us) and view your property information online.

## **Once the application is received in the office, the Assessor will review it.**

Upon applying an application, the Assessor may wish to inspect your property with you. The property is reviewed to verify all information is correct on the property record card. If a data error is discovered, we will make the correction and contact you about any valuation adjustment that may result.

The Assessors have three months from the date your application is filed to act unless you agree in writing before the 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 your abatement has been granted or denied.

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: 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 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 of 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: _____	

**DIRECTIONS:** If you believe your property is overvalued it is **your responsibility** to provide comparable data to substantiate your claim. In the first column, fill out the necessary data pertaining to your property. Within the next four columns, provide data of homes that sold in calendar year 2015 that are comparable to your property **or** provide similar properties compared by assessed value. To find the required data for each property, please visit the Assessors Office or our website at [www.town.northborough.ma.us](http://www.town.northborough.ma.us). Once on the Town website, click on town departments and then click on Assessors. Once in the Assessors web page, go to on-line property records and fill in the address of the property you are seeking information about. Click on parcel i.d. number and the record will appear. This will provide you with all the necessary data to fill out the form below.  
 If you have any question on how to use our website or filling out this form, please contact the Assessors office at (508) 393-5005.

	YOUR PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3	COMPARABLE #4
ADDRESS					
SALE PRICE					
SALE DATE					
STYLE					
LOT SIZE					
YEAR BUILT					
TOTAL ROOMS					
BATHS (full & half)					
GROSS LIVING AREA					
BSMNT FINISH					
GARAGE					
CENTRAL AIR					
FIREPLACE					
PORCHES/DECKS					
POOL					
OTHER AMMENITIES					

\*\* GROSS LIVING AREA is the square foot area of a building not including any basement finish.

**In accordance with Chapter 59 Section 61A the Board of Assessors requests that you complete this property verification form so the property card may be reviewed for any inaccuracies that may affect value.**

House Style: \_\_\_\_\_ (cape, ranch, garrison, colonial, contemporary, other)      Age of house: \_\_\_\_\_

Number of stories: \_\_\_\_\_      Number of apartments: \_\_\_\_\_      Number of fireplaces: \_\_\_\_\_

Exterior type: \_\_\_wood \_\_\_brick \_\_\_stone \_\_\_vinyl \_\_\_aluminum \_\_\_other: \_\_\_\_\_

Total number of rooms (excluding bathrooms): \_\_\_\_\_      Number of bedrooms: \_\_\_\_\_

Number of bathrooms (include baths in basement):      full baths: \_\_\_\_\_      half baths: \_\_\_\_\_

Is there a finished basement? \_\_\_\_\_      If yes, approx square footage of area: \_\_\_\_\_

Is there a walk-up attic? \_\_\_\_\_      Is it finished? \_\_\_\_\_      if yes, approx square footage of area: \_\_\_\_\_

Heating/Cooling:      Type of heat: \_\_\_\_\_      Fuel type: \_\_\_\_\_      Do you have central air? \_\_\_\_\_

Garage type:      \_\_\_ attached      \_\_\_ detached      \_\_\_ under      \_\_\_ carport      # of cars: \_\_\_\_\_

Has the property been remodeled in the last 10 years? \_\_\_\_\_      If yes, explain briefly: \_\_\_\_\_

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Porch type:      Enclosed \_\_\_\_\_ size \_\_\_\_\_;      Screened \_\_\_\_\_ size \_\_\_\_\_;      Open \_\_\_\_\_ size \_\_\_\_\_

Breezeway: \_\_\_\_\_ size: \_\_\_\_\_;      Deck \_\_\_\_\_ size: \_\_\_\_\_;      Shed \_\_\_\_\_ size: \_\_\_\_\_

Pool:      Above ground \_\_\_\_\_      In ground \_\_\_\_\_      Type of pool (gunite or vinyl):      Size \_\_\_\_\_ x \_\_\_\_\_

Does your lot have any factors that you feel may adversely affect its value? \_\_\_\_\_

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Purchase information:      Date of purchase: \_\_\_\_\_      Price of purchase: \$ \_\_\_\_\_

At the time of purchase did any of the following apply?	Yes	No
Did you buy from a relative	_____	_____
Was this property on the market for more than 9 months?	_____	_____
Did the seller take back any mortgage?	_____	_____
Was the property bought at foreclosure or auction?	_____	_____
If yes, please explain below		

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Were there any other special circumstances which affected the price? \_\_\_\_\_

If yes, please explain \_\_\_\_\_

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