



# Town of Andover

## BOARD OF ASSESSORS

### INSTRUCTIONS FOR FILING AN APPLICATION FOR ABATEMENT OF FISCAL YEAR 2010 REAL ESTATE OR PERSONAL PROPERTY TAX

Town Offices  
36 Bartlet Street  
Andover, MA 01810

1. All applications for abatement must be received in the Assessors' Office (or have a U. S. Postal Service postmark) on or before **MONDAY, FEBRUARY 1, 2010 BY 4:30 P.M.** Applications sent by private delivery or facsimile machine (original application must also be sent) must be received on or before this date.
2. An application for abatement can only be accepted on an approved form. Other forms of written correspondence, conversations, or telephone inquiries do not constitute a legal application.
3. An application for abatement should be filed for each parcel (a tax bill) you wish to appeal.
4. To assist the Board of Assessors in the timely processing of your application, the following basic information should be provided in your application form.

#### Section A. TAXPAYER INFORMATION

1. The name of the owner of the property.
2. The name of the person filing this application if you are not the taxpayer listed on the tax bill.
3. Your mailing address and telephone number.

#### Section B. PROPERTY IDENTIFICATION

1. The location of the property in dispute.

#### Section C. REASON(S) ABATEMENT SOUGHT

Please check off the appropriate box.

- **Overvaluation** (the assessment is too high) is one of the most common reasons.
- **Disproportionate Assessment** means that you feel you are not assessed fairly when you compare your value to your neighbors or other similar homes.
- **Incorrect Usage Classification** refers to classification of the property as either residential or commercial.

After checking off a box, please use the **Explanation** section to be specific about your reasons for filing. Give examples if you have them. Any documents that you feel will assist the Assessors in understanding your position should be attached. An **Optional Information Sheet** is attached to this application.

**Section D.** Please sign and date the application.

5. **If you wish to have a hearing with the Board of Assessors, please state so on the top of your application.** You will be contacted by the Assessors' Office to set a time and date for the hearing. Please be advised that all hearings are scheduled for weekday mornings.

The back of the attached application explains other rights you may have and the procedures of the Board of Assessors. Please read the material carefully.



**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 30 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 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 _____	Board of Assessors
Data changed _____	Appeal _____	_____
	Date filed _____	_____
Valuation _____	Decision _____	_____
	Settlement _____	Date _____

**OPTIONAL INFORMATION**  
**TO BE FILED WITH FISCAL YEAR 2010 ABATEMENT APPLICATION**

If you are filing an application for abatement of the fiscal year 2010 value on your residential property, the following information may be helpful to the board of assessors in making their decision on your application:

<b>OWNERS NAME:</b>
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<b>PROPERTY ADDRESS:</b>
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<b>MAP:</b>	<b>BLOCK:</b>	<b>LOT:</b>
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<b>FISCAL YEAR VALUE:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left; padding: 5px;"><u>TYPE OF PROPERTY – Please ✓</u></th> </tr> <tr> <td style="padding: 5px;">Single Family</td> <td style="padding: 5px;">Condo</td> </tr> <tr> <td style="padding: 5px;">2 Family</td> <td style="padding: 5px;">Other</td> </tr> </table>	<u>TYPE OF PROPERTY – Please ✓</u>		Single Family	Condo	2 Family	Other
<u>TYPE OF PROPERTY – Please ✓</u>							
Single Family	Condo						
2 Family	Other						

**OVERVALUATION SHOULD BE BASED ON EITHER THE SALE OF A SIMILAR TYPE PROPERTY OR THE ASSESSED VALUE OF SIMILAR PROPERTIES.**

**IF YOU ARE FILING BASED ON EITHER REASON, PLEASE PROVIDE AS MUCH INFORMATION AS POSSIBLE.**

<b><u>SALES COMPARISON:</u></b> SALE DATE SHOULD BE BETWEEN 1/1/08 AND 12/31/08
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Sale#	Owner's Name	Property Address	Map-Lot	Sale Date	Sale Price
1					
2					
3					

<b><u>ASSESSMENT COMPARISON:</u></b>
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Comp#	Owner's Name	Property Address	Map-Lot	FY10 Assessment
1				
2				
3				