Town of Andover

BOARD OF ASSESSORS

INSTRUCTIONS FOR FILING AN APPLICATION FOR ABATEMENT OF FISCAL YEAR 2018 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 **THURSDAY, FEBRUARY 1, 2018 BY 4:30 P.M.** Applications sent by private delivery (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.

State Tax Form 128
Revised 11/2016

The Commonwealth of Massachusetts

ANDOVER

Name of City or Town

Assessors' Use only
Date Received
Application No.

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

FISCAL YEAR 2018

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 ID 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.

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 personal representative of the assessed owner's estate or personal representative or trustee under the assessed owner's will,
- 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 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 during the last 10 days of the abatement application period. 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 all preliminary and actual installments of 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:_____

OPTIONAL INFORMATION
TO BE FILED WITH FISCAL YEAR 2018 ABATEMENT APPLICATION

If you are filing an application for abatement of the fiscal year 2018 value on your residential property, the following information may be helpful to the board of assessors in making their decision on your application:

OWNERS NAME:

PROPERTY ADDRESS:

MAP:	**BLOCK:**	**LOT:**

FISCAL YEAR 2018 VALUE:	**TYPE OF PROPERTY – Please ✓**	
	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.

SALES COMPARISON: SALE DATE SHOULD BE BETWEEN 1/1/16 AND 12/31/16

Sale#	Owner's Name	Property Address	Map-Lot	Sale Date	Sale Price
1					
2					
3					

ASSESSMENT COMPARISON:

Comp#	Owner's Name	Property Address	Map-Lot	FY18 Assessment
1				
2				
3				