COMMERCIAL/INDUSTRIAL

State Tax Form 128
Revised 7/2009

The Commonwealth of Massachusetts

_____
Name of City or Town

Assessors' Use only
Date Received
Application No.

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

FISCAL YEAR 2014
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.

☐ Lessee.

☐ Mortgagee.

☐ 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

☐ Disproportionate assessment

☐ Incorrect usage classification

☐ 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	GRANTED ☐	Assessed value	_____
Date sent _____	DENIED ☐	Abated value	_____
Date returned _____	DEEMED DENIED ☐	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: _____	

FORM B

INCOME AND EXPENSE QUESTIONNAIRE – TOWN OF DRACUT, MA
COMMERCIAL/INDUSTRIAL PROPERTIES
FOR 12 MONTHS ENDING JANUARY 1, 2013: FISCAL YEAR 2014

Please return within 60 days to:
Town of Dracut, Massachusetts Assessor's Office
Dracut Town Hall
62 Arlington Street
Dracut, MA 01826

NOTE: THIS IS A TWO SIDED DOCUMENT
NOTE: SIGNATURE IS REQUIRED ON SECOND PAGE

Parcel Location:
Parcel Map and Lot:
Parcel ID:
Use Code:

SECTION I: GENERAL DATA

Gross Building Area in SF:		Number of Rentable Units including owner's:	
Net Leasable Area in SF:		Total Parcel Land Area:	
Owner Occupied Area in SF:		Building Age:	

SECTION II: INCOME AND LOSS TOTALS FOR CALENDAR YEAR 2012

Please enter annual income on Lines 1 through 6 AS IF FULLY RENTED.
Calculate Vacancy Loss by subtracting ACTUAL RENT RECEIVED from LINE 7 if difference is due to vacancy.
Calculate Concession Loss by subtracting ACTUAL RENT RECEIVED from LINE 7 if difference is due to concessions.
Other Income (Lines 5 and 6) includes items such as: cell towers, vending, laundry, parking, billboards, etc. Describe and enter.

1. Total Office Rental Income: (Annual rent as if fully rented)	
2. Total Retail Rental Income: (Annual rent as if fully rented)	
3. Total Industrial/Warehouse/Garage Rental Income: (Annual rent as if fully rented)	
4. Total Other Building Rental Income: (Annual rent as if fully rented)	
5. Other Income: (Describe)	
6. Other Income: (Describe)	
7. Potential Gross Income: (Add 1 through 6)	
8. Loss due to Vacancy: See note above.	
9. Loss due to Concessions/Bad Debt: See note above.	
10. Total Collection Loss: (Add 8 and 9)	
11. Effective Gross Income (Subtract 10 from 7)	

Expenses reimbursed by tenants EXCLUDING RE TAX:	
Expenses reimbursed by tenants RE TAX ONLY:	

SECTION III: EXPENSES FOR CALENDAR YEAR 2012

Please check if each item is paid by Owner or Tenant. If entering "Other", please describe.

Expense Type	Amount	O	T	Expense Type	Amount	O
1. Management Fee				20. Maintenance Contract Fee		
2. Legal/Accounting				21. Maintenance Supplies		
3. Security				22. Maintenance Groundskeeping		
4. Payroll				23. Maintenance Trash Removal		
5. Group Insurance				24. Maintenance Snow Removal		
6. Telephone				25. Maintenance Exterminator		
7. Advertising				26. Maintenance Elevator		
8. Commissions				27. Insurance (1 Year Premium)		
9. Repairs Exterior				28. Reserves for Replacement		
10. Repairs Interior				29. Travel		
11. Repairs Mechanical				30. Other		
12. Repairs Electrical				31. Other		
13. Repairs Plumbing				32. Other		
14. Utilities Gas				33. TOTAL (Add 1 thru 32)		
15. Utilities Oil				34. Real Estate Taxes		
16. Utilities Electricity						
17. Utilities Water						
18. Utilities Sewer						
19. Maintenance Wages						

SECTION IV: INCOME RENT ROLL FOR CALENDAR YEAR 2012

Please enter annual rent AS IF FULLY RENTED.
Please calculate vacancy by subtracting ACTUAL RENT FROM ANNUAL RENT.
Please enter Lease Type "G" (GROSS), "N" (NET), "NN" (DOUBLE NET), "NNN" (TRIPLE NET), or "TAW" if Tenant at Will.
If this information is recorded on a separate sheet, please just include it when returning this form.

Tenant Name	Use	Unit #	Floor Level	Leased Area (SF)	Annual Rent 2012	Lease Type	Start Date	Term Years	Vacancy 2012
1.									
2.									
3.									
4.									
5.									
6.									
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28.									
29.									
30.									

SECTION V: SIGNATURE

I certify under the pains and penalties of perjury that the information supplied herewith is true and correct:

Submitted by: (Please print) . . . . . _____
Title: . . . . . _____
Signature of owner or preparer: . . . _____
Phone: . . . . . _____
Date: . . . . . _____