

Residential

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX

FISCAL YEAR 2013
 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 (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 _____		Board of Assessors
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date:	_____

**TOWN OF DRACUT
ASSESSOR'S OFFICE
62 Arlington St.
Dracut, MA 01826
978-453-2451**

ABATEMENT APPLICATION INFORMATION REQUEST

ASSESSED OWNER: _____

PROPERTY LOCATION: _____

MAP ____ **BLOCK** ____ **LOT** ____ **ACCOUNT #** _____

ASSESSED VALUE _____

GENERAL INFORMATION

This information request form is issued pursuant to M.G.L. Chapter 59, Section 61A. **Complete this form and return it to the Assessor's Office within 30 days of the mailing of the Fiscal Year Actual Tax Bill.** Complete this form by providing all information pertaining to your abatement application.

Please complete Section A if this is an overvaluation application or Section B if it is believed that the property has been improperly classified.

A. OVERVALUATION:

Is your overvaluation claim based on: (Check one)

Sales Market Activity _____
Assessed Values of Similar Properties _____

The applicant's opinion of value is \$ _____.

If your claim is based on **Sales Market Activity** please fill in the following:
(Use properties with very similar characteristics to your own.)

	Map/Lot	Address	Sale Date	Sales Price
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____

If your claim is based on **Assessed Values of Similar Properties** please fill in the following: (Use properties with very similar characteristics of your own.)

Map/Lot	Address	Assessed Value
1. _____		
2. _____		
3. _____		

B. IMPROPER CLASSIFICATION

The property's use as of July 1, 20____ was improperly noted on the tax bill or improperly allocated if the property's use is for more than one purpose.

Indicate present classification (from tax bill): _____

Indicate classification in which property should be classified:

_____ Class One, Residential	_____ Multiple Use:
_____ Class Two, Open Space	_____ % Class _____
_____ Class Three, Commercial	_____ % Class _____
_____ Class Four, Industrial	

Property Use:

_____ Single Family	_____ Year Round
_____ Two Family	_____ Seasonal
_____ Three Family	
_____ Condominium	
_____ Other Please specify: _____	

Physical Description

Age: _____ Years

Design:

Bungalow ___ Split Level ___ Cape ___ Conventional ___ Colonial ___ Ranch
___ Contemporary ___ Duplex ___ Other: _____

Rooms: (Indicate #)

Bedrooms ___ Bathrooms ___ Kitchens ___ Living Rooms ___
Dining Rooms ___ Den/Study ___ Porches ___ Other: _____

Number of Stories: _____

Attic: Finished ___ Unfinished ___ None ___
Garage: Finished ___ Unfinished ___ None ___ # Cars ___
Basement: Full ___ None ___ Less than ___ % finished.

Heating and Cooling:

No. of Systems ___ Type of Fuel _____
System Type: Hot Air ___ Hot Water ___ Stem (Radiators) ___ Electric ___
Central A/C ___ Other _____

Rehabilitation/New Construction

Has there been any new construction or significant rehabilitation such as new bathrooms, heating or electrical work performed on the property during the last 5 years? Yes ___ No ___

Year Remodeled/ or Constructed	Description of Construction or Renovation	Cost

CONDOMINIUM (Complete only if you are the owner of a condominium)

Total floors of building ___ **CHECK ALL THAT ARE APPLICABLE**
Floor on which unit is located ___ Dishwasher ___ Parking Avail ___
Front ___ Middle ___ Rear ___ Air Conditioning ___ Assigned Parking ___
Unit # _____ Balcony/Porch ___ Unassigned Parking ___
Size of Unit _____ s.f. Fireplace ___ Open Lot ___
Number of Bedrooms ___ Swimming Pool ___
Number of Bathrooms ___ Elevator in Building ___
TOTAL # OF ROOMS IN UNIT _____

RENTAL AND INCOME INFORMATION

Number of Units ___ Furnished ___ Unfurnished ___

Rental Schedule for Income Production Spaces:

Unit #	# of Rooms	Name of Tenant	Current Rental Rate	Yearly Income

Amenities included in Monthly Rent (Check those that apply):

Air Conditioning ___ (Individual ___ or Central) Garbage Disposal ___
Gas Heat ___ (Individual ___ or Central)
Dishwasher ___
Electricity ___
Hot Water ___
Refrigerator ___
Laundry ___
Stove ___

Annual Cost of Services

Water and Sewer	_____
Light and Power	_____
Heating	_____
Insurance	_____
Repairs	_____
Other	_____
Total Cost	_____

I, certify under pains of perjury that the information supplied in the request is true and correct.

Signature: _____