RESIDENTIAL

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. ☐ 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.

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

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: _____

TOWN OF DRACUT
ASSESSOR'S DEPARTMENT
978-453-2451

INFORMATION REQUISITION
FISCAL YEAR 2014

ASSESSED OWNER _____

PROPERTY LOCATION _____

MAP ____ BLOCK _____ LOT ____ ACCOUNT NO. _____ TOTAL ASSESSED VALUE _____

GENERAL INFORMATION

THIS INFORMATION REQUEST FORM IS ISSUED PERSUANT THE AUTHORITY OF THE ASSESSORS UNDER M.G.L. CH. 59 SEC. 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.

OVERVALUATION:

A. BASED ON SALES MARKET ACTIVITY
B. BASED ON ASSESSED VALUES OF SIMILAR PROPERTIES

THE APPLICANTS OPINION OF VALUE IS $_____ AND IS BASED ON :

A. IF YOUR CLAIM IS BASED ON SALES MARKET ACTIVITY THEN FILL IN THE FOLLOWING:
(use properties with very similar characteristics to your own.)

	MAP/LOT	ADDRESS	SALE DATE	SALE PRICE
1.				
2.				
3.				

B. IF YOUR CLAIM IS BASED ON ASSESSED VALUES OF SIMILAR PROPERTIES THEN FILL IN THE FOLLOWING:
(use properties with very similar characteristics to your own.)

	MAP/LOT	ADDRESS	ASSESSED VALUE
1.			
2.			
3.			

IMPROPER CLASSIFICATION: THE PROPERTY'S USE AS OF JULY 1, 2013 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
_____CLASS TWO, OPEN SPACE
_____CLASS THREE, COMMERCIAL
_____CLASS FOUR, INDUSTRIAL

_____MULTIPLE USE:
_____% CLASS _____
_____% CLASS _____

PROPERTY USE:

_____SINGLE FAMILY
_____TWO FAMILY
_____THREE FAMILY
_____CONDOMINIUM
_____OTHER _____

_____YEAR ROUND
_____SEASONAL

PURCHASE INFORMATION: IF YOUR PROPERTY WAS PURCHASED WITHIN THE LAST TWO YEARS:

PURCHASE DATE _____ ANY SPECIAL FINANCING ? _____

DOWN PAYMENT _____ _____

FIRST MORTGAGE AMOUNT _____ TERM _____ INTEREST RATE _____

SECOND MORTGAGE AMOUNT _____ TERM _____ INTEREST RATE _____

ANY NON-REAL ESTATE ITEMS INCLUDED IN THE SALE? _____

EXPLAIN: _____

******YOU MUST ALSO COMPLETE THE REVERSE SIDE OF THIS FORM******

PHYSICAL DESCRIPTION:

____BUNGALOW SPLIT LEVEL _____
____CAPE COVENTIONAL ____
____COLONIAL CONTEMPARY _____
____RANCH DUPLEX _____
____OTHER _____

AGE: APPROXIMATE YEAR BUILT _____
NUMBER OF STORIES _____
ATTIC: ____ FINISHED
____UNFINISHED
____NONE
GARAGE: ____ATTACHED
____DETACHED
____NONE
NUMBER OF CARS _____
BASEMENT: ____FULL ____NONE
____LESS THAN ½

HEATING & COOLING:
NO. OF SYSTEMS _____
TYPE OF FUEL _____
SYSTEM TYPE:
_____HOT AIR
_____HOT WATER
_____STEAM(RADIATORS)
_____ELECTRIC
_____CENTRAL AC
____OHTER _____
_____

ROOMS (INDICATE NUMBER)

____BEDROOMS ____DINING RMS
____BATHROOMS ____DEN / STUDY
____KITCHENS ____PORCHES
____LIVING RM ____OPEN ____CLOSED
____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

IF YES, LIST EACH EXPENDITURE MADE:

YEAR REMODELED OR CONSTRUCTED	DESCRIPTION OF CONSTRUCTION OR RENOVATION	COST

CONDOMINIUM (COMPLETE ONLY IF YOU ARE THE OWNER OF A CONDOMINIUM)

Total floors of bldg _____
Floor on which unit is located _____
Front ____ Middle _____ Rear _____
Unit Number _____
Size of Unit _____sq. ft.
Number of Bedrooms _____
Number of Bathrooms _____
TOTAL NUMBER OF ROOMS IN UNIT _____

CHECK ALL THAT ARE APPLICABLE

Dishwasher _____
Air Conditioning ____
Balcony / Porch _____
Fireplace _____
Swimming Pool
Elevator in Bldg

Parking Available _____
Assigned Parking _____
Unassigned Parking _____
Open Lot _____

RENTAL AND INCOME INFORMATION

NUMBER OF UNITS _____ _____FURNISHED _____UNFURNISHED
_____OWNER OCCUPIED

RENTAL SCHEDULE FOR INCOME PRODUCING SPACES:

UNIT#	#OF ROOMS	NAME OF TENANT	CURRENT RENTAL RATE	YEARLY INCOME

AMENITIES INCLUED IN MONTHLY RENT (CIRCLE WHICH APPLIES)

AC ____ INDIVIDUAL
____ CENTRAL
DISHWASHER
ELECTRICITY
HOT WATER
LAUNDRY

GARBAGE DISPOSAL
GAS
HEAT ____INDIVIDUAL
____CENTRAL
REFRIGERATOR
STOVE

ANNUAL COST OF SERVICES

WATER & SEWER $_____
LIGHT & POWER _____
HEATING _____
INSURANCE _____
REPAIRS _____
OTHER _____
TOTAL COST _____