

Assessors' Use only
Date Received
Application No.

Name of City or Town

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

FISCAL YEAR _____
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) _____	
<input type="checkbox"/> Subsequent owner (aquired title after January 1) on _____, _____	
<input type="checkbox"/> Administrator/executor.	<input type="checkbox"/> Mortgagee.
<input type="checkbox"/> Lessee.	<input type="checkbox"/> 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.

<input type="checkbox"/> Overvaluation	<input type="checkbox"/> Incorrect usage classification
<input type="checkbox"/> Disproportionate assessment	<input type="checkbox"/> 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 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	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: _____	

SUPPLEMENT TO APPLICATION FOR ABATEMENT - FISCAL 2019

NAME: _____

ADDRESS OF PROPERTY: _____

PARCEL ID: _____

OVERVALUATION CLAIMS ARE BASED ON 1 OF 2 REASONS:

- A. OVERVALUATION BASED ON MARKET ACTIVITIES (**REMINDER**: FY 2019 BASED ON CALENDAR **2017** SALES)
- B. OVERVALUATION BASED ON COMPARISON WITH *ASSESSED VALUED* OF **SIMILAR** PROPERTIES

A. (SALES) MARKET COMPARABLE PROPERTIES FROM CALENDAR YEAR 2017 (2018 sales will be reviewed for FY2020)

Note: Please use valid sales only - Foreclosures, short sales, intra-family sales ARE NOT considered to be full market

SALE	BUYER	SELLER	PARCEL ID	ADDRESS	PRICE/DATE
1					
2					
3					

B. SIMILAR PROPERTIES COMPARED BY VALUE FOR FISCAL YEAR 2019

Note: Should be similar in size, style, age and amenities (view, location, etc.)

COMP	OWNER	ADDRESS	PARCEL ID	ASSESSED VALUE
1				
2				
3				

ADDITIONAL INFORMATION MAY BE PROVIDED ON A SEPARATE SHEET, AND ATTACHED TO THE ABATEMENT FORM.

**TOWN OF SANDWICH – FISCAL 2019 ABATEMENT
REAL ESTATE AND PERSONAL PROPERTY
MINIMUM REQUIREMENTS FOR FILING**

The following are the minimum information requirements to be used in the filing of any application for abatement for **Fiscal 2019: You MUST file a separate form for each individual bill under consideration. Multiple filings on one form will not be considered.**

- 1a. Name of assessed owner (as of **January 1, 2018**) **If you owned AFTER 1/1/18 DO NOT PUT NAME THERE**
- 1b. Name of applicant with status noted (if other than assessed owner) **OWNED AFTER 1/1/18—GOES HERE**
- 1c. Current mailing address and daytime telephone number

- 2a. Tax bill number
- 2b. Assessed valuation (**total value** only) **Market Value** is reflective of the **entire** property – not its parts
- 2c. Location of property (street address)
- 2d. Description (map and lot number)

3. Complete statement of reasons for application. If necessary, please use a separate sheet and attach to form with staple or paperclip. The Assessing Department **is not** responsible for any paperwork not secured properly to the abatement form. An application without stated reasons **will not** be considered for abatement by the Assessing Department.

- 4. Signature of applicant and date signed.

*****NOTICE*****

Please provide, on page 3, either **2017** sales or **FY 2019** assessed values of similar properties as evidence of overvaluation, if appropriate.

Application should be based on **valuation** only. Applications based on the **amount of taxes, yearly change in taxes or services received** are not valid, and **cannot** be considered for abatement. Assessors determine **value, not** level of taxes.

*****REMINDER*****

Fiscal **2019** valuations are reflective of full market value as of **January 1, 2018**; **all new construction** is valued as of **June 30, 2018**, in compliance with the provisions of Chapter 653 of the Acts of 1989, as **adopted by Town Meeting**. **2017** calendar year sales were used for establishing value, in accordance with **Department of Revenue regulations**.

*****FILING DEADLINE*****

Deadline for abatement applications is **February 1, 2019**. **In accordance with Chapter 324 of the Acts of 2000, any application received by mail must be mailed to the proper address of the Assessors, first class postage prepaid with postmarks made by the United States Postal Service.**

DO NOT WRITE BELOW THIS LINE – ASSESSORS USE ONLY

Certificate No. _____	FISCAL YEAR 2019 Application for Abatement of _____ Real Property Tax _____ Personal Property Tax	Application No. _____	Applicant _____
SWD/NSWD No. _____		Address _____	
CPA No. _____		Property Location _____	
		Parcel Identification _____	