

ASSESSORS' USE ONLY
Application No. _____
Date Received: _____

STATE TAX FORM 128
Rev. 11/2016

THE COMMONWEALTH OF MASSACHUSETTS

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
PERSONAL PROPERTY TAX
FISCAL YEAR 20

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: 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 (acquired 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 identification 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 _____

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 _____
 Area Code

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

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.

(OVER)

DEAR TAXPAYER:

IN ACCORDANCE WITH CHAPTER 59, SECTION 61A, THE BOARD OF ASSESSORS REQUEST THAT YOU COMPLETE THE ENCLOSED PROPERTY VERIFICATION FORM SO THAT THE PROPERTY RECORD CARD MAY BE REVIEWED FOR ANY INACCURACIES THAT MAY AFFECT THE VALUE.

- 1. HOUSE STYLE _____ (CAPE-RANCH-GARRISON-COLONIAL-OTHER)
 NUMBER OF STORIES _____ NUMBER OF APARTMENTS _____
 EXTERIOR (PLEASE CHECK): WOOD BRICK STONE VINYL ALUM
 AGE OF HOUSE: _____
- 2. HAS THE PROPERTY BEEN REMODELED IN THE LAST 10 YEARS? _____ IF YES, BRIEFLY EXPLAIN:

- 3. TOTAL NUMBER OF ROOMS (EXCLUSIVE OF BATHROOMS & BASEMENT ROOMS) _____
- 4. NUMBER OF BATHROOMS # FULL BATHS _____ # HALF BATHS _____
- 5. NUMBER OF BEDROOMS _____
- 6. DOES THE PROPERTY HAVE A FULL BASEMENT? YES NO
- 7. HOW MUCH OF THE BASEMENT IS FINISHED? _____ %
 HOW MUCH OF THE BASEMENT IS LIVING AREA? _____ %
 HOW MUCH OF THE BASEMENT IS REC ROOM? _____ %
 HOW MUCH OF THE BASEMENT IS OTHER? _____ % _____
- 8. IS THERE A WALK-IN ATTIC? _____ IF YES, IS ANY OF THE ATTIC FINISHED LIVING SPACE? YES NO
 _____ % FINISHED
- 9. NUMBER OF FIREPLACES: _____
- 10. HEAT: TYPE _____ FUEL _____ IS THERE CENTRAL AIR? YES NO

PLEASE CHECK (AND GIVE SIZE) IF THERE IS A:

- 11. GARAGE: ATTACHED DETACHED UNDER SIZE _____
- 12. BREEZEWAY: SIZE _____ BARN: SIZE _____
 CARPORT: SIZE _____ SHED: SIZE _____
 PORCH: ENCLOSED SIZE _____ SCREENED SIZE _____ OPEN SIZE _____
 DECK: SIZE _____
- 13. POOL: ABOVE GROUND IN GROUND SIZE _____

- 14. DOES YOUR LOT HAVE ANY FACTORS WHICH YOU FEEL AFFECT ITS VALUE? _____ IF YES, BRIEFLY EXPLAIN:

- 15. A. DATE OF PURCHASE _____ SALE PRICE _____
- B. AT THE TIME OF PURCHASE, DID ANY OF THE FOLLOWING APPLY? YES NO
 - 1. BUYING FROM A RELATIVE.....
 - 2. BUYING A PROPERTY WHICH WAS ON THE MARKET FOR MORE THAN 9 MONTHS.....
 - 3. BUYING A PROPERTY WHERE THE SELLER TOOK BACK A MORTGAGE.....
 - 4. FORECLOSURE OR PROPERTY BOUGHT AT AUCTION.....

IF YES TO ANY OF THE ABOVE, PLEASE EXPLAIN: _____

OTHER COMMENTS: _____

16. WERE THERE ANY OTHER SPECIAL CIRCUMSTANCES WHICH AFFECTED THE PRICE? YES NO
 IF YES, PLEASE EXPLAIN: _____

OVERVALUATION CLAIMS ARE BASED ON 1 OF 2 REASONS.

- A. OVERVALUATION BASED ON SALE MARKET ACTIVITIES.
- B. OVERVALUATION BASED ON ASSESSED VALUES OF SIMILAR PROPERTIES.

UPON FILING EITHER (OR BOTH) CLAIMS, 3 PROPERTIES OF COMPARISON SHOULD BE SUBMITTED.

- A. SALES MARKET COMPARABLE PROPERTIES.

	1 ST SALE	2 ND SALE	3 RD SALE
BUYER			
SELLER			
LOCATION			
MAP/BLOCK/LOT			
SALES PRICE			
SALES DATE			
BOOK/PAGE			

- B. SIMILAR PROPERTIES COMPARED BY VALUE.

LOCATION/ADDRESS	MAP/BLOCK/LOT	ASSESSED VALUE	OWNER

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 in 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 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 THE 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 Commissioner. 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	<input type="text"/>
Date sent <input type="text"/>	DENIED <input type="checkbox"/>	Abated value	<input type="text"/>
Date returned <input type="text"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted value	<input type="text"/>
On-site inspection		Assessed tax	<input type="text"/>
Date <input type="text"/>		Abated tax	<input type="text"/>
By <input type="text"/>	Date voted/Deemed denied <input type="text"/>	Adjusted tax	<input type="text"/>
	Certificate No. <input type="text"/>		
	Date Cert./Notice sent <input type="text"/>	Board of Assessors	
Data changed <input type="text"/>	Appeal <input type="text"/>		<input type="text"/>
	Date filed <input type="text"/>		<input type="text"/>
Valuation <input type="text"/>	Decision <input type="text"/>		<input type="text"/>
	Settlement <input type="text"/>	Date:	<input type="text"/>

IMPACT ON CPA SURCHARGE:

	FY____ ASSESSED VALUE	FY____ TAXES	FY____ CPA SURCHARGE	FORMULA FOR FY____ CPA SURCHARGE
Assessed				See *
Abated				FY____ Abated Taxes x 1.5%
Adjusted				Difference
AMOUNT OF SURCHARGE TO BE ABATED FY____ =				

*(((FY____ Assessed Value – 100,000 CPA Residential Exemption) x FY____ Tax Rate/1,000) x 1.5%)