

TAXPAYER INFORMATION ABOUT THE ABATEMENT PROCEDURE

REASON FOR 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 billing problem or error, you <u>MUST APPLY FOR AN ABATEMENT.</u> You may apply for an abatement if your property is 1) Overvalued (assessed value is more than the fair cash value as of <u>January 1, 2009.</u> 2) Disproportionately assessed in comparison with other properties. 3) classified incorrectly as residential, open space commercial or industrial property; or 4) partially or fully exempt.
WHO MAY FILE AN APPLICATION	You may file an application if you are; (1) the assessed or subsequent (acquiring after January1) owner of the property; (2) the owner's administrator or executor; (3) a tenant paying rent who is obligated to pay more than one half of the tax; (4) a person having an interest in or possession of the property or (5) a mortgagee if the assessed owner has not applied.
WHERE AND WHEN AN APPLICATION MUST BE FILED	Your application <u>MUST</u> be filed with the Assessors on or before <u>FEBRUARY 26, 2010.</u> This deadline 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. An application is filed when received by the Assessors or postmarked by USPS by the due date first class postage prepaid and to the proper mailing address of the Assessors which is 36 Court Street Room 10, Springfield MA 01103
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 and charges to 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.
ASSESSORS DISPOSITION	Upon applying for an abatement, you may be asked to provide the Assessors with written information about the property and to permit them to inspect it. Failure to provide 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 the period expires to extend it for a specified time. If the Assessors do not act on your application within the original (or extended period if deemed denied), you will be notified in writing whether an abatement has been granted or denied.
APPEAL	You may appeal the decision of the Assessors to the Appellate Tax Board. The Disposition notice will contain more information.
THE SUCCESSFUL OVERVALUE APPLICATION	The single most important action a taxpayer can take in submission of an overvalue application is to prepare and document their opinion of value. Applications simply stating "my taxes are too high" or "my bill increased by 20%" are, generally, not successful. You should research your position of full fair cash market value of your property. You should review the Assessors Property Description to insure accuracy and point out any discrepancies in your application. Comparable sales of nearby, similar properties are generally a good indication of the market value of your property. Since no two properties are ever identical and do not sell on the valuation date, some adjustments may be necessary to arrive at a good opinion of value. Appraisals conducted around the valuation date (<u>1/1/09</u>) can be helpful as are photographs of the subject and your comparables. Pursuant to the Mass. Department of Revenue guidelines, Assessors are directed NOT to consider foreclosure sales, "short" sales and other types of non-arms length transactions. You should NOT consider any of these types of sales as valid in presenting similar comparable sales in your application.

TAXPAYER INFORMATION ABOUT THE ABATEMENT PROCEDURE

A. REASONS FOR 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 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 the fair cash value as of 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 property real property; or (4) partially or fully exempt.

B. WHO MAY FILE AN APPLICATION. You may file an application if you are: (1) the assessed or subsequent (acquiring after January 1) owner of the property; (2) the owner's administrator or executor (3) a tenant paying rent who is obligated to pay more than one-half of the tax; (4) a person having an interest in or possession of the property; or (5) a mortgagee if the assessed owner has not applied. In general, you must pay all or a portion of the tax before you can file.

C. 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 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.** **AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS OR 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 THE POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**

D. 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 assessor's disposition of your application. Failure to pay the tax assessed when due may also subject you to interest and charges and to 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.

E. ASSESSOR'S DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and to permit them to inspect it. Failure to provide 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 of your application is filed to act on it unless you agree in writing before the period expires to extend it for a specified time. If the assessors do not act on your application within the original (or extended period, if deemed denied). You will be notified in writing whether an abatement has been granted or denied.

F. APPEAL. You may appeal the disposition of your application. The disposition will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

ABATEMENT APPROVED		
Date		
Assessed Value		
Abatement		
Adjusted Value		
Assessors Signature		
	Date:	
	Date:	
	Date:	

REFUND	
Assessed Tax	
Abatement	
Adj. Tax	
Cert. No.	
Date Sent	
In Final Settlement/No ATB Petition	Date
Agreed NOT to abate (FINAL SETTLEMENT)	
Agreed TO abate (FINAL SETTLEMENT)	

ABATEMENT DENIED	
Denial Date	
Notice Sent	
Deemed Denied	
Notice Sent	
Assessors Signature	

APPELLATE TAX BOARD - IN FINAL/ COURT SETTLEMENT

Date	
Docket	
Assessed Value	
Abatement Value	
Adjusted Value	
Assessors Signature	
	Date:
	Date:
	Date:

In Final Settlement of ATB Case	
Withdrawn NO abatement	
Withdrawn WITH abatement	

Decision By ATB	
No Abatement	
Abatement	

Assessed Tax \$	
Abatement \$	
Adj. Tax \$	
Cert. No.	
Date Sent	

<p align="center">ASSESSORS OFFICE 36 COURT ST. SPFLD. MA 01103 COMMONWEALTH OF MASSACHUSETTS</p>	<p align="center">CERTIFICATE NO. _____</p> <p align="center">APPLICATION NO. _____</p> <p align="center">FISCAL YEAR 2010</p>	<p align="center">APPLICATION FOR ABATEMENT OF PERSONAL PROPERTY</p> <p align="center">REAL PROPERTY TAX _____ PERSONAL PROPERTY TAX _____</p> <p align="center">APPLICANT: _____</p> <p align="center">ADDRESS: _____ PROPERTY LOCATION:</p>	<p align="center">PROPERTY IDENTIFICATION</p>
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