

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 on January 1 for any reason, including clerical, 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 partially or fully exempt.

B. WHO MAY FILE AN APPLICATION. You may file an application if you are; (1) the assessed or subsequent (acquiring title after January 1) owner of the property; (2) the owner's administrator or executor; (3) a tenant paying rent who is obliged to pay more than one-half of the tax; (4) a person owning or having an interest in or possession of the property; or (5) 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.

C. WHEN AND WHERE APPLICATION MUST BE FILED: Your application MUST be filed with the Board of Assessors by the close of business on or before the date of 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 CLOSE OF BUSINESS ON THE FILING DEADLINE DATE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PRE-PAID, 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.

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 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.

E. ASSESSOR'S 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.

F. APPEAL. You may appeal the disposition of your application to the Appellate Tax Board. 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)

ABATEMENT APPROVED			REFUND		ABATEMENT DENIED	
Date			Assessed Tax		Denial Date	
Assessed Value			Abatement		Notice Sent	
Abatement			Adj. Tax		Deemed Denied	
Adjusted Value			Cert. No.		Notice Sent	
Assessors Signature			Date Sent		Assessors Signature	
	Date:		In Final Settlement/No ATB Petition		Date	
	Date:		Agreed NOT to abate (FINAL SETTLEMENT)			
	Date:		Agreed TO abate (FINAL SETTLEMENT)			

APPELLATE TAX BOARD - IN FINAL/ COURT SETTLEMENT

Date		In Final Settlement of ATB Case		Assessed Tax \$	
Docket		Withdrawn NO abatement		Abatement \$	
Assessed Value		Withdrawn WITH abatement		Adj. Tax \$	
Abatement Value		Decision By ATB		Cert. No.	
Adjusted Value		No Abatement		Date Sent	
Assessors Signature		Abatement			
	Date:				
	Date:				
	Date:				

<p>ASSESSORS OFFICE 36 COURT ST. SPFLD. MA 01103 COMMONWEALTH OF MASSACHUSETTS</p>	<p>CERTIFICATE NO. _____</p>	<p>APPLICATION NO. _____</p>	<p>FISCAL YEAR 2012</p>	<p>APPLICATION FOR ABATEMENT OF PERSONAL PROPERTY</p>	<p>PROPERTY IDENTIFICATION</p>
	<p>REAL PROPERTY TAX _____ PERSONAL PROPERTY TAX _____</p>	<p>APPLICANT: _____</p>		<p>PROPERTY LOCATION: _____</p>	

TAXPAYER INFORMATION ABOUT THE ABATEMENT PROCEDURE

REASON FOR ABATEMENT	<p>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 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, 2011.) 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.</p> <p>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.</p>
WHO MAY FILE AN APPLICATION	<p>Your application MUST be filed with the Assessors at the close of business on or before FEBRUARY 1, 2012. 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 at the close of business on the deadline date 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</p>
WHERE AND WHEN AN APPLICATION MUST BE FILED	<p>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.</p>
PAYMENT OF TAX	<p>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.</p>
ASSESSORS DISPOSITION	<p>You may appeal the decision of the Assessors to the Appellate Tax Board. The Disposition notice will contain more information.</p>
APPEAL	<p>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 (1/1/11) 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.</p>
THE SUCCESSFUL OVERVALUE APPLICATION	