CITY OF SPRINGFIELD MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS

FISCAL YEAR **2016**

APPLICATION FOR ABATEMENT OF PERSONAL PROPERTY TAX

Mass General Laws, Chapter 59, Section 59 THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, Section 60)

MUST BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE THE CLOSE OF BUSINESS ON MONDAY, FEBRUARY 1, 2016

Mail to: OFFICE OF THE BOARD OF ASSESSORS 36 COURT ST. SPRINGFIELD, MASSACHUSETTS 01103

THIS FORM MUST BE COMPLETED IN ITS ENTIRETY

PLEASE PRINT

1. TAXPAYER INFORMATION:

Name(s) of Assessed Owner:

Last Name _____ First Name _____

Name(s) and Status of Applicant (if other than Assessed Owner)

Last Name _____ First Name _____

☐ Subsequent Owner (acquired title after January 1 on _____, 201__

☐ Administrator/Executor

☐ Lessee

☐ Mortgagee

☐ Other. Please specify

Mailing Address of Owner/Applicant. If AGENT, you MUST attach a written copy of authorization on behalf of the taxpayer.

Number _____ Street _____ City/State _____ Zip _____ Telephone Day _____ Evening _____

2. PROPERTY IDENTIFICATION: Complete using information as it appears on the tax bill. Each Account MUST have its own application.

2016 Assessed Valuation $

Number _____ Street _____

PARCEL ID ☐☐☐☐☐☐☐☐☐ RRC ACCT. NO. ☐☐☐☐☐☐

Applicant's Opinion of Value as of 1/1/15 (REQUESTED) $

BILL NUMBER ☐☐☐☐☐☐☐☐ CLASS CODE ☐☐☐

3. EXPLAIN THE REASON(S) FOR THIS OVERVALUE APPLICATION:

Circle reason why abatement is warranted:

Overvalue Incorrect Classification Disproportionate Assessment Other

YOU SHOULD PROVIDE INFORMATION TO SUPPORT YOUR OPINION OF VALUE Please use the space below to explain why you believe an abatement is warranted. Attach additional pages if necessary.

_____

_____

_____

_____

4. SIGNATURES: Note: The application is not considered valid until it has been signed.

Subscribed this _____ day of _____, 2016. Under the pains and penalties of perjury.

Signature of Applicant : _____

If not an individual, signature of Authorized Officer and his/her Title _____

_____

Print or Type Name/Title/Address and Telephone Number

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID A LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES THE TAX SHOULD BE PAID AS ASSESSED. SEE REVERSE FOR MORE IMPORTANT INFORMATION.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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

REFUND	
Assessed Tax	
Abatement	
Adj. Tax	
Cert. No.	
Date Sent	

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

In Final Settlement/No ATB Petition		Date
	Agreed NOT to abate (FINAL SETTLEMENT)	
	Agreed TO abate (FINAL SETTLEMENT)	

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	

ASSESSORS OFFICE
36 COURT ST. SPFLD. MA 01103
COMMONWEALTH OF MASSACHUSETTS

CERTIFICATE NO._____

APPLICATION NO._____

FISCAL YEAR 2016

APPLICATION FOR ABATEMENT OF PERSONAL PROPERTY

REAL PROPERTY TAX _____
PERSONAL PROPERTY TAX_____

APPLICANT:_____

ADDRESS:_____ PROPERTY LOCATION:

PROPERTY IDENTIFICATION

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 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, 2015. 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 must be filed with the Assessors at the close of business on or before February 1, 2016. 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
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 100 Cambridge St Ste 300, Boston MA 02114. Tel 617-727-3100. 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 (1/1/15) 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.