

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX

FISCAL YEAR 2016
 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) _____
 Subsequent owner (aquired 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 ID (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 _____

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 owner's administrator or executor,
- 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 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 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 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: _____	



TOWN OF HOPKINTON
OFFICE OF
BOARD OF ASSESSORS
18 Main Street, Room 115
Hopkinton, MA 01748
Phone: (508) 497-9720
Fax (508) 497-9702

ABATEMENT APPLICATION

To expedite the processing of your abatement application, please complete this form and return it to the Assessor's Office with the application. The application for abatement must be **received** by the Assessor's Office on or before **FEBRUARY 1, 2016**.

NAME OF PROPERTY OWNER: _____

TELEPHONE# _____

PROPERTY ADDRESS: _____

I. If you feel your property has a specific problem, which impacts its value, describe the conditions:

II. If your question concerns your value when compared to other similar properties, please list those *sales from calendar year 2014* that you believe are most similar to your property.

PROPERTY ADDRESS

SALE PRICE

You will be contacted by the Assessor's Office to arrange for an inspection of your property. Thank you
for your cooperation



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HOW TO FILL OUT ABATEMENT APPLICATION

State Tax Form 128
Application For Abatement of Real Property Tax/Personal Property Tax
Revised 7/2009

All sections of the abatement application should be completed in their entirety.

1. **Section A. Taxpayer Information.** The telephone number (s) should be the best way to reach you if we have any questions and for us to schedule an inspection of the property.
2. **Section B. Property Identification.**
3. **Section C. Reason(s) Abatement Sought.** The applicant's opinion of value should be provided.
4. **Section D. Signatures.** Please make sure you sign and date the application. Without a signature, the Board of Assessors will not be able to consider the application.

*** Anyone who wishes to meet with the Assessor should mark on the application that they "*wish to meet with the Assessor*" and an appointment will be scheduled.

Town of Hopkinton

Procedure for Real Estate Tax Abatement – Fiscal Year 2016

A real estate tax 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.

To do so, you must file an application for an abatement in writing on an approved form with the Board of Assessors. You may apply for an abatement if your property is (1) overvalued - the assessed value is more than the fair cash value on January 1, 2015 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.

Your application must be filed with the Board of Assessors by ***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 by law cannot grant you one.

To be timely filed, your application must be (1) received by the Assessors on or before the filing deadline of February 1, 2016 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 no later than February 1, 2016.

- The tax bill that you have received has the valuation of your property for Fiscal Year 2016 – this covers the period beginning on July 1, 2015 and ending on June 30, 2016 and reflects ***the assessed value of your property as of January 1, 2015!***
- Your abatement application should list ***at least three calendar year 2014 sales*** that you consider most similar to your property to support your opinion of value. What makes a sale in the marketplace similar to your property? A sale with as many of the following elements of comparison as possible: a sale in the prescribed time frame, or in this case during 2014, that has no unusual conditions of sale like special financing or personal property included, that is located in the same neighborhood or in a similar location and that has similar physical characteristics to your property such as a home with a similar amount of land area, similar design, similar age, similar condition, similar number of bedrooms and baths, similar amount of finished living area and similar amenities.
- If your property is a commercial or industrial property, you would provide ***market sales and income and expense information for calendar year 2014.***

The Assessor will then contact you for a complete inspection of both the exterior and interior of your property; take exterior photographs; check the exterior measurements of the house and outbuildings; make any necessary data corrections; review the sales information that you have provided as well as other sales in town; and make a recommendation to the Board of Assessors.

The Board of Assessors, or three Hopkinton residents who are elected to their position, have the statutory authority to grant or deny the abatement. They are very deliberate and thorough in their review because the Town would need to be able to defend their opinion of value, just as you would, before the Appellate Tax Board.

You have the statutory right to appeal any abatement allowed or denied by the Board of Assessors for a period of three months from the date of such action. Your appeal would be filed with the Appellate Tax Board, 100 Cambridge Street, Suite 200, Boston, MA 02114. Telephone: 617-727-3100 Fax: 617 727-6234 Email: www.mass.gov/atb.

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