
Abatement Information & Application

- The assessed value in every community in the Commonwealth for Fiscal Year 2020 must reflect "Fair Market Value" as of **January 1, 2019** based on sales that occurred during calendar year **2018**.
- **Market value** as defined in the International Association of Assessing Officers Glossary for Property Appraisal and Assessment is: "The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated; Both parties are well informed or well advised, and acting in what they consider their best interests; A reasonable time is allowed for exposure in the open market; Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."

ABATEMENT PROCEDURES (FISCAL YEAR 2020) (Holbrook, MA)

WHEN AND WHERE:

The Board of Assessors must receive your abatement application by **February 1, 2019**. The Board of Assessors is not authorized to extend or waive this deadline. If your application is being mailed, it must be postmarked no later than **February 1, 2019**. If your application is received or postmarked after the deadline, you lose your right to an abatement, regardless of how justified your reason(s) may be. [See your tax bill for information relevant to filing an abatement.](#)

REASONS FOR FILING AN ABATEMENT:

Abatements are generally filed when a taxpayer feels that one of the following reasons applies:

FAIR MARKET VALUE ASSESSMENT: The assessed values for Fiscal Year 2020 reflect changes in the real estate market between calendar year **2017** and **2018**. Sales that took place in 2018 were used in the analysis for setting Fiscal Year 2020 values. Sales taking place in 2019 will influence the Fiscal Year 2021 assessments. If your contention is that your assessment exceeds the fair market value of your property, you should file an application for abatement, but you need to support your claim by listing sales of similar properties that took place as near to the **January 1, 2019** assessment date as possible. Choose comparable properties, in your neighborhood, that closely match yours in **style, size, quality of construction, and condition**. You may not find an exact match, but remember, the closer the match, the stronger your case. In searching for comparable properties, you may find our web site helpful. (<http://holbrook.patriotproperties.com>) A list of properties that have sold is also available in the Assessors' Office for viewing.

INEQUITABLE ASSESSMENT: If your contention is that your property is inequitably assessed when compared with other houses in your neighborhood, an abatement may be more difficult to obtain. It is a misconception to believe that finding one or two similar houses in your neighborhood that are valued for less, automatically entitles you to a reduction that matches that of the lower assessed property. In many cases there is a good reason for the differences. If an inequity does exist, the correction will be made to the property, or properties that are incorrectly assessed, and that may not be yours! Regardless, we will investigate your contention, and an abatement will be granted if your property is assessed above the fair market value.

INCORRECT LISTING: If you believe your property has been incorrectly measured or listed, bring this to our attention, and we will make an appointment to view your property and make the necessary correction(s). Some listing corrections may simply be informational, but some may have an effect on your assessment.

IMPROPER CLASSIFICATION: If the tax rate applied is not consistent with the use of the property, an abatement may be granted. (Example: a commercial tax rate applied to a single family home.)

PAYMENT OF TAX:

Filing an application for abatement does not stay the payment of your taxes. To avoid penalties and possible loss of further appeal rights, your taxes should be paid timely. An adjustment will be mailed to you in the way of a credit or rebate if an abatement is granted.

ADDITIONAL INFORMATION REQUEST

The Assessing Department is authorized by law to request information necessary to determine the fair cash value of the property. To preserve your right to an abatement, you must provide all information requested by the Assessing Department. Failure to respond to an information request within 30 days of the request will result in a denial of the application and may bar an appeal to the Appellate Tax Board.

WHAT THE ASSESSORS CANNOT DO:

The Assessors cannot reduce an assessment based upon a person's inability to pay the tax.

The Assessors cannot and will not reduce an assessment without justification. Make sure your appeal can be supported.

The Assessors cannot abate taxes from previous years. The Assessors have jurisdiction to address only current year's valuations.

ASSESSORS DECISION (DISPOSITION):

The Assessors will notify you of their decision in writing within three (3) months from the date your application is received.

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX

FISCAL YEAR 2020

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 (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 ID 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 _____

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.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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 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 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 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 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 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: _____	