STATE TAX FORM 128

THE COMMONWEALTH OF MASSACHUSETTS

FISCAL YEAR ___

_____
Name of City, Town or District

ASSESSOR'S USE ONLY
Date Received
Application No.

APPLICATION FOR ABATEMENT OF ☐ REAL ☐ PERSONAL PROPERTY TAX

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 Board of Assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

1. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner: _____

B. Name(s) and Status of Applicant (if other than Assessed Owner): _____

☐ Subsequent Owner (Acquired Title After January 1 on _____ ___).
☐ Administrator/Executor.
☐ Lessee.
☐ Mortgagee.
☐ Other. Specify:

C. Mailing Address and Telephone No.:

_____ ( ) _____
Address Tel. No.

D. Social Security/Taxpayer ID No.: _____ (Optional) E. Amounts and Dates of Tax Payments: _____

2. PROPERTY IDENTIFICATION: Complete using information as it appears on tax bill.

A. Tax Bill No.: _____ B. Assessed Valuation: $_____

C. Location:

_____
No. Street Zip

D. Description:

_____

Real: Parcel Identification No. (Map-Block-Lot) _____ Land Area _____ Class _____

Personal: Property Type(s) _____

3. REASON(S) ABATEMENT SOUGHT: Check reason(s) an abatement is warranted and briefly explain why it applies. Continue explanation on attachment if necessary.

☐ Overvaluation.
☐ Disproportionate Assessment.
☐ Incorrect Usage Classification.
☐ Other. Specify:

Applicant's Opinion of $_____ _____
Value Class

Explanation: _____

4. SIGNATURES:

SUBSCRIBED THIS _____ DAY OF _____ ____ UNDER PENALTIES OF PERJURY.

SIGNATURE OF APPLICANT _____

IF NOT AN INDIVIDUAL, SIGNATURE OF AUTHORIZED OFFICER _____
Title

_____ ( ) _____
(Print of Type) Name Address Tel. No.

IF SIGNED BY AGENT ATTACH COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF TAXPAYER.

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

A. 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.

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 obligated 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 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. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.

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 assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest 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 of any overpayment.

E. 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 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.

F. APPEAL. You may appeal the disposition of your application. 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
Date Sent _____
Date Returned _____

On-Site Inspection
Date _____
By _____

Data Change _____

Valuation _____

_____ GRANTED

_____ DENIED

_____ DEEMED DENIED

Date Voted/Deemed Denied _____
Certificate No. _____
Date Cert./Notice Sent _____
Appeal _____
Date Filed _____
Decision _____
Settlement _____

Assessed Value _____
Abated Value _____
Adjusted Value _____
Assessed Tax _____
Abated Tax _____
Adjusted Tax _____

BOARD OF ASSESSORS

_____

_____

_____

Date _____