

Assessors' Use only
Date Received
Application No.

Name of City or Town

APPLICATION FOR ABATEMENT OF **REAL PROPERTY TAX**
 PERSONAL PROPERTY TAX
FISCAL YEAR _____
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) _____	
<input type="checkbox"/> Subsequent owner (aquired title after January 1) on _____, _____	
<input type="checkbox"/> Administrator/executor.	<input type="checkbox"/> Mortgagee.
<input type="checkbox"/> Lessee.	<input type="checkbox"/> 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 identification 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.

<input type="checkbox"/> Overvaluation	<input type="checkbox"/> Incorrect usage classification
<input type="checkbox"/> Disproportionate assessment	<input type="checkbox"/> 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: _____	

HINTS ON PREPARING AN ABATEMENT APPLICATION

The following provides abatement appellants with information on how best to fill out an Application for Abatement. Note that “best” presentation of a case does not in any way commit the Board of Assessors to grant abatement. Each case will be decided on its merits. **If tax bills were mailed on or before Dec. 31st the deadline for filing an abatement application is Feb.1st.**

The attached package contains necessary forms and information for submission with your application for abatement, this data will be effective in presenting your case.

Carefully consider whether you really have a valid case. Stating “My taxes are too high” is not a reason for granting abatement. The overall Charlton budget is determined by Town Meeting and in some cases by Proposition 2 ½ override elections as the final approval in a process involving the Board of Selectmen, the School Committee, the Finance Committee and the Town Administrator. The Board of Assessors only determines the assessed valuations which are the basis for apportioning the tax burden equitably.

Clearly state the Reason for the Application. There are three basic justifications for granting abatement. Any or all of them may exist in a give problem assessment.

- 1.) **Data Error:** There has been an error in the factual basis for the assessment. The basic dimension or status of a house or land may be in error. Deed restrictions, factors relating to location, house style, etc. also are appropriate items to consider. All of the factors involved in determining values are shown on the Property Record Card which can be obtained from the Assessors department in the Town Hall or online @ www.townofcharlton.net in the Assessors section.
- 2.) **Overvaluation:** It may be possible to demonstrate, by analysis of sales of comparable properties, that your house is over-assessed. Creating a table of the sales prices of comparable properties is required. (See form in the Abatement package). Such a table should provide details of your property and of the properties chosen for comparison, including such items as price, date of sale, lot size, house size, house style, year built, condition factors, neighborhood factors, etc. Use properties which very closely match your own property. The better the match, the stronger your case will be if the comparable properties sold for significantly less than your assessment. Information on relevant sales may be found in the Town Hall in front of the Assessors Office Sales from calendar year 2010 are the basis for the Fy2012 values.
- 3.) **Inequitable Assessment:** There may be an inequity when the assessed value of your property is compared with the assessed values of very similar properties. i.e. similar in neighborhood, size, style, etc. As in item 2 above, a table showing data for your property (see form in Abatement package) and data for the comparable properties is helpful in effectively presenting your case. Data on other properties in Charlton may be found online @ www.townofcharlton.net in the Assessors section or at the Assessors department in the Town Hall.

Be sure to sign the oath and include a valid phone number. Please note that the law directs the Board of Assessors only to act on an abatement application within 90 days of receipt. In the course of acting on the application, Assessing Department staff and/or the Assessors will visit the property and may request to meet with the taxpayer as well as your appraiser.

Rev. 12/11

**Charlton Assessing Department
Information Requisition
Vacant Land Property**

Parcel ID	Assessed Owner
Property Location	Assessed Value
Contact Name	Contact Phone #
Mailing Address	Other

General Information

This information requisition form is issued pursuant to the authority of the Assessors under M.G.L. Ch. 59, section 61A. Complete this form and return it to the Charlton Board of Assessors, Municipal office building, 37 Main Street, Charlton, Ma 01507. If tax bills were mailed on or before December 31st, the deadline for filing an abatement application is February 1st.

Complete this form by providing all the information requested. Type or print clearly with a ball point pen.

Part one – Grounds for complaint

Overvaluation (The assessment exceeds the full and fair cash value of the property.

- A. Indicate the assessed value of the property_____.
- B. Indicate your opinion of the value_____.
- C. Submit the required documents listed below_____.

Part two – Supporting Documentation

Acceptable supporting documentation should include:

- A. Registered Engineer’s report (i.e. perc results, wetlands report, etc.)
- B. Written determination that land is unbuildable from a municipal department (i.e. Conservation, Zoning Enforcement, Zoning Board of Appeals, Board of Health, etc.).

Part three – Complete the comparable tables below for three properties in your area.

Comparable Assessments	Property	Comparable 1	Comparable 2	Comparable 3
Parcel ID				
Address				
Valuation				
Land area				

Charlton Assessing Department

**Information Requisition
Residential Property
One, Two, and Three Family**

Parcel ID	Assessed Owner
Property location	Assessed value
Contact name	Contact phone #
Mailing address	

General information

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Complete this form by providing all information requested. Type or print clearly with a ball point pen.

Part one – Grounds for complaint

A. **Overvaluation** (The assessment exceeds the full and fair cash value of the property).

1. Indicate the assessed value of the property.
2. Indicate your opinion of the value.
3. Complete the comparable table below for five properties in your area.

	<u>Property</u>	<u>Comparable</u> <u>1</u>	<u>Comparable</u> <u>2</u>	<u>Comparable</u> <u>3</u>	<u>Comparable</u> <u>4</u>	<u>Comparable</u> <u>5</u>
Parcel ID						
Address						
Valuation						
Land Area						
Total Fin area						
Fin bsmt						
Story Height						
Bldg Style						
A/C						
Fireplaces						
Yr Built						
Rooms/Bdrm						
Full/Half baths						
Bath quality						
Kitchen qua						
Condition						
Grade						
Basement Gar Specs						
Att/Det Gar area						

Reference data is available outside the Assessors office and/or www.townofcharlton.net

B. Comparable sales

The assessment is correct based on sales of similar properties.

Complete the table below for five comparable properties near you that have sold in the past two years.

	<u>Property</u>	<u>Sale 1</u>	<u>Sale 2</u>	<u>Sale 3</u>	<u>Sale 4</u>	<u>Sale 5</u>
Parcel ID						
Address						
Sale price						
LandArea						
Total Fin area						
Fin basement						
Story Height						
Bldg Style						
A/C						
Fireplaces						
Year Built						
Rooms/Bdrm						
Full/Half baths						
Bath quality						
Kitchen qua						
Condition						
Grade						
Basement Gar Specs						
Att/Det Gar area						

Part two: Rehabilitation/new construction

If there has been any new construction of significant rehabilitation such as new kitchens, baths, heating of electrical work in the last five years, please list below.

<u>Year</u>	<u>Describe of construction or renovation</u>	<u>Cost</u>	<u>Complete?</u>

Part three: Purchase Information

If your property was purchased in the past three years, please supply the following:

Date of Sale: _____ Amount _____ Rate% _____ Term _____

Purchase Price: _____ 1st mtg _____

Down Payment: _____ 2nd mtg _____

Signature: _____ I certify under the pains and penalties of perjury, that I am either the owner of the property or the authorized representative of the owner and that all information supplied is the requisition is, to the best of my knowledge, true and correct.

Signed _____ Date _____ if not owner type name here _____

**Charlton Assessing Department
Information Requisition
Residential Property
Condominiums**

Parcel ID	Assessed Owner
Property location	Assessed Value
Contact name	Contact phone # phone#2
Mailing address	

General information

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Complete this form by providing all information requested. Type or print clearly with a ball point pen.

Part one – Grounds for complaint

B. Overvaluation (The assessment exceeds the full and fair cash value of the property).

1. Indicate the assessed value of the property _____
2. Indicate your opinion of the value _____
3. Complete the comparable table below for five units in your complex or nearest to you that you believe are comparable to your unit.

Reference data is available outside the Assessors office and/or www.townofcharlton.net

	Parcel ID	Address (unit#)	Assessed Value	Bldg Style	CDU	Living area	Flr	Rms/Beds	Bath Qual	Kitch Qual	Full bath	Half Bath	Fireplc	#Park spaces	Park type*
Your Unit															
Comp A															
Comp B															
Comp C															
Comp D															
Comp E															

Park type is "o" = open, "c" = covered, or "g" = garage

Part two: Rehabilitation/new construction

If there has been any new construction of significant rehabilitation such as new kitchens, baths, heating or electrical work performed in the last five years, please list below.

<u>Year</u>	<u>Describe of construction or renovation</u>	<u>Cost</u>	<u>Complete?</u>

Part three: Purchase Information

If your property was purchased in the past three years, please supply the following:

Date of Sale: _____ Amount _____ Rate% _____ Term _____

Purchase Price: _____ 1st mtg _____

Down Payment: _____ 2nd mtg _____

Signature: _____ I certify under the pains and penalties of perjury, that I am either the owner of the property or the authorized representative of the owner and that all information supplied is the requisition is, to the best of my knowledge, true and correct.

Signed _____ Date _____ if not owner type name here _____

IF AN APPRAISAL IS BEING SUBMITTED WITH YOUR APPLICATION FOR ABATEMENT HERE ARE SOME FACTS THAT SHOULD BE CONSIDERED BY YOU AND YOUR APPRAISER.

1. BE SURE YOUR APPRAISER UNDERSTANDS THE DATE OF VALUE FOR THIS APPRAISAL IS 1/1/12, THE DATE OF VALUATION SET BY THE ASSESSORS.
2. ALL SALES UTILIZED AS COMPARABLES SHOULD REFLECT DATE/SALES FROM 1/1/2010 TO 12/31/ 2010.
3. DEFINES THE PURPOSE OF THE APPRAISAL AS “FOR TAX ABATEMENTS PURPOSES”.
4. THAT YOUR APPRAISER IS MADE AWARE OF AND IS PREPARED TO APPEAR BEFORE THE BOARD TO ANSWER QUESTIONS RELATIVE TO THE REPORT.
5. THAT YOUR APPRAISER UNDERSTANDS THE REQUIREMENTS SET FORTH UNDER USPAP (UNIFORM STANDARDS OF APPRAISAL PRACTICE) AS PROMULGATED BY THE APPRAISAL FOUNDATION AND UNDERSTANDS THE TYPES OF REPORTS FOR THE INTENDED PURPOSE.
6. YOUR APPRAISER SHOULD BE EITHER LICENSED OR CERTIFIED BY THE COMMONWEALTH OF MASSACHUSETTS.

SHOULD YOU HAVE ANY QUESTIONS RELATIVE TO THE ABOVE, PLEASE DO NOT HESITATE TO CONTACT OUR DIRECTOR OF ASSESSING, DEBORAH CECCARINI AT THE ASSESSORS OFFICE. (508) 248-2203.

THANK YOU,

THE CHARLTON BOARD OF ASSESSORS

REV.12/11