



FISCAL YEAR

**2023**

**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 WEDNESDAY, FEBRUARY 1, 2023**

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

**THIS FORM MUST BE COMPLETED IN ITS ENTIRETY**

<b>1. TAXPAYER INFORMATION:</b>	<i>PLEASE PRINT</i>
Name(s) of Assessed Owner:	
_____	_____
Last Name	First Name
Name(s) and Status of Applicant (if other than Assessed Owner)	
_____	_____
Last Name	First Name
<input type="checkbox"/> Subsequent Owner (acquired title after January 1 on _____, 2021) <input type="checkbox"/> Administrator/Executor <input type="checkbox"/> Lessee	<input type="checkbox"/> Mortgagee <input type="checkbox"/> Other. Please specify
Mailing Address of Owner/Applicant. If AGENT, you <b>MUST</b> attach a written copy of authorization on behalf of the taxpayer.	
_____	_____
Number	Street
_____	_____
City/State	Zip
_____	_____
Telephone	Day
_____	_____
Evening	_____

<b>2. PROPERTY IDENTIFICATION:</b>	<u>Complete using information as it appears on the tax bill.</u>	<u>Each Account MUST have its own application.</u>
_____		<b>2023 Assessed Valuation</b>
Number	Street	\$ _____
_____	_____	_____
<b>PARCEL ID</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>RRC ACCT. NO.</b>
<b>BILL NUMBER</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>CLASS CODE</b>
		<b>Applicant's Opinion of Value as of 1/1/22 (REQUESTED)</b>
		\$ _____

**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 \_\_\_\_\_, 2023. 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 than 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 (which is 4:00 PM) 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 during the last 10 days of the abatement 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 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 all the 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.

**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			REFUND			ABATEMENT DENIED		
Date			Assessed Tax			Denial Date		
Assessed Value			Abatement			Notice Sent		
Abatement			Adj. Tax			Deemed Denied		
Adjusted Value			Cert. No.			Notice Sent		
Assessors Signature			Date Sent			Assessors Signature		
Date:			In Final Settlement/No ATB Petition			Date		
Date:			Agreed <b>NOT</b> to abate (FINAL SETTLEMENT)					
Date:			Agreed <b>TO</b> abate (FINAL SETTLEMENT)					

**APPELLATE TAX BOARD - IN FINAL/ COURT SETTLEMENT**

ABATEMENT APPROVED			In Final Settlement of ATB Case			Decision By ATB		
Date			Withdrawn <b>NO</b> abatement			No Abatement		
Docket			Withdrawn <b>WITH</b> abatement			Abatement		
Assessed Value								
Abatement Value								
Adjusted Value								
Assessors Signature								
Date:								
Date:								
Date:								

<p align="center"><b>ASSESSORS OFFICE</b>  <b>36 COURT ST. SPFLD. MA 01103</b>                  COMMONWEALTH OF MASSACHUSETTS</p>	<p align="center">CERTIFICATE NO. _____</p>	<p align="center">APPLICATION NO. _____</p>	<p align="center"><b>2023</b></p>	<p align="center"><b>FISCAL YEAR</b></p>	<p align="center"><b>APPLICATION FOR ABATEMENT OF PERSONAL PROPERTY</b></p>	<p align="center">REAL PROPERTY TAX _____                  PERSONAL PROPERTY TAX _____</p>	<p align="center">APPLICANT: _____</p>	<p align="center">ADDRESS: _____                  PROPERTY LOCATION: _____</p>	<p align="center">PROPERTY IDENTIFICATION</p>
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