

Town of Gill – Board of Assessors
Fiscal Year 2010
Information on Preparing an Application for Abatement
--- IMPORTANT --- READ THIS --- IMPORTANT ---

This document provides information on applying for abatement of property tax.

Application forms are available at the Assessors Office, Gill Town Hall, 325 Main Road, or on the town website, www.gillmass.org. The Assessors Office is open Monday – Thursday 9:30am to 12:30pm. The office is closed Friday. Contact the Assessors by telephone, 413-863-0138, or by email, assessors@gillmass.org.

On your tax bill, one of the most important things to notice is the ASSESSMENT DATE. The value on your bill is as of this date, **NOT** the day you received the bill. Tax bills for fiscal year 2010 (July 1, 2009 – June 30, 2010) have an assessment date of January 1, 2009.

If you think that the VALUATION indicated on your bill is wrong, obtain an Application for Abatement and **read everything** on both pages.

Now, considering the Assessment Date, re-think whether or not you agree that the valuation is a reasonable indication of what your property might have sold for **ON OR ABOUT THAT DATE (January 1, 2009)**.

If you still think the valuation is wrong, complete the Application for Abatement and file it (**delivered** to the Assessors Office or USPS postmarked) before the deadline. **The deadline is April 1, 2010.** (For omitted, revised, or reassessed taxes, the deadline is three (3) months after the date the bill for those taxes was mailed.) Be sure to file on time. **Missing the deadline means you lose all rights to abatement.**

As you fill out the Application, carefully consider whether you really have a valid case. Stating, “My taxes are too high,” is not a reason to be granted abatement. There are four basic justifications for the Assessors to grant abatement. Any or all may exist in a given assessment.

1. **Data Error:** There is an error in the factual basis for the assessment. The basic dimensions or status of the house or land may be in error. Deed restrictions, house style, quality and condition, presence or absence of yard items (sheds, pools, barns, etc.) are other appropriate items to consider. All factors involved in determining values are shown on the Property Record Card, which can be obtained from the Assessors Office. A summarized version of the Property Record Card is available on the town’s website, www.gillmass.org.
2. **Overvaluation:** You believe, based on sale prices of properties similar to yours, that your house is over-assessed. Creating a table of the sale prices of comparable properties is required. Use properties that 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. Sales from calendar years 2007 and 2008 are the basis for fiscal year 2010 values. Your comparison should use sales from the same time period, calendar years 2007 and 2008.

3. **Inequitable Assessment:** You believe your property has a higher assessed value than other very similar properties, i.e. similar in neighborhood, size, style, acreage, etc. A table showing data for your property and data for the comparable properties is required. Find data on other properties by looking at Property Record Cards on the town's website, www.gillmass.org, or at the Assessors Office.
4. **Partially or Fully Exempt:** If all or part of your property meets the state's requirements to be classified as tax-exempt, you may be eligible for abatement. Most often, tax-exempt status applies to schools, charities, and other non-profit organizations.

After you file the Application for Abatement, you will receive an Information Requisition Form. You need to complete and return this form within thirty (30) days of when it is received or postmarked. In addition, the Assessors and/or Clerk will contact you to schedule a time to visit the property and conduct an inspection, inside and outside. The purpose of the inspection is to verify the accuracy of the data on the Property Record Card (dimensions, style, rooms, condition, yard items, etc.). **Refusing the inspection is grounds for the Assessors to deny abatement, and may result in the loss of your right to appeal.**

The Board of Assessors has three (3) months **from the date you file** your application to take action. If the Board does not take action within this time, by law your application is "Deemed Denied". You will receive written notice whether abatement was granted or denied.

If you wish to discuss your Application for Abatement with the Board of Assessors, please request an appointment. You will be scheduled at the first available opportunity after the property visit. The Board generally meets on Monday evenings.

If you are dissatisfied with the Board's decision, or your application is "Deemed Denied", you have the right to file an appeal with the Appellate Tax Board in Boston (617-727-3100 or www.mass.gov/atb). Your right of appeal lasts for three (3) months from the **date of the decision of the Board of Assessors**, or from the date your application was deemed denied.

If you have any questions about this entire process, please contact the Assessors Office by email (assessors@gillmass.org) or telephone (413-863-0138), or drop in during office hours.

Special Note about using Appraisals as part of your Application for Abatement: If you are submitting an appraisal as part of your basis for overvaluation, you and your appraiser should consider the following:

1. You are responsible for the cost of the appraisal. The cost will not be reimbursed or included in any abatement that may be granted.
2. Your appraiser should be licensed or certified by the Commonwealth of Massachusetts.
3. Be sure your appraiser understands that the date of value for the appraisal is January 1, 2009, the date of valuation set by the Assessors for fiscal year 2010.
4. All sales used as comparables should reflect dates of sale between January 1, 2007 and December 1, 2008, the same date range used by the Assessors for fiscal year 2010.
5. Your appraiser should define the purpose of the appraisal as "for tax abatement purposes".
6. You may be asked to appear before the Assessors to answer questions relative to the appraisal. Your appraiser may appear with you, but you are responsible for any fees he/she may charge.

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 (acquired 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 _____
Social Security No. _____ (optional)	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 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. 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: _____	_____