

Town of Groton - Board of Assessors
TAXPAYER INFORMATION GUIDE
Abatement Procedure for FISCAL Year 2023

This explains the procedure for applying for an abatement of your property tax.

Application forms are available at the Assessor's Office **AFTER** the actual tax bill for **January 2023** (3rd quarter of FY23) is mailed. The office cannot accept completed applications until after the tax bills have been mailed.

FILING DEADLINE - February 1, 2023

Office hours: Mondays 8:00 -7:00,
Tuesdays thru Thursdays 8:00-4:00, Fridays 8:00-1:00

If you think that the VALUATION indicated on your tax bill is wrong, then obtain an Application for Abatement form and **read everything** including what is on the back of the form.

On your tax bill, one of the most important things to take note of is the **ASSESSMENT DATE**. The value shown on your bill is as of **January 1, 2022, NOT** the day you received the bill.

Now, considering the Assessment Date, rethink whether or not you agree that the valuation is a reasonable indication of what your property might have sold for **ON January 1, 2022**.

If you still think the valuation is wrong, fill out the front of the application and file it before the deadline. **FOR FISCAL YEAR 2023, THE FILING DEADLINE IS February 1, 2023.** The law does not allow the Board of Assessors to grant abatements unless you file on time.

Now that that's settled, what's next?

As a matter of course, when you get the Application for Abatement form from our office, you will also receive a Worksheet, Chapter 59, Section 61A. This form will help you justify the reasoning behind your application.

The Board of Assessors has the authority under Mass General Law Chapter 59, Section 61A, to require that this form be filled out and returned within 30 days or they may deny the application for abatement. Failure to answer this informational request may prevent an abatement as well as a further appeal of your assessment to the Appellate Tax Board.

An Application for Abatement for **OVER-VALUATION** should be based on:

Sales of properties with very similar characteristics such as location, lot size, structure size, type, age, and condition, that have occurred reasonably close to the assessment date, and that indicate your property is incorrectly valued.

Now it is time to do some homework!

All sales data and valuations of all property in town can be found in the Assessor's office. In addition, the Property Record cards, which show what we have on file for all the characteristics of your parcel, and all other properties, are in the Assessor's office.

You should ask for a "printout" of your Property Record card, so that you can check for errors in the listing of characteristics. (In the processing of your application, **one of the very first things that we will do is to inspect the property** in order to check the quality of our data.)

After you have filled out the top portion telling us your name and which property is involved, you should enter **YOUR OPINION** of the value, **IN DOLLARS**, in the space provided.

You will encounter a place on the Worksheet to tell us which sales or other assessed values you feel will substantiate your opinion of the value. You should offer at least three (3) properties other than your own with Calendar year **2021** sales or assessed values to make your case.

PROPERTY DESCRIPTION – If you find that any of the property characteristics are incorrect on your Property Record card, then this area can be used to help us correct our data. Please be complete.

If your property is a CONDO, the amenities available to you should be identified so that we can be sure only those amenities are being valued.

One of the methods of valuation utilizes the income stream of a property as a tool to calculate a market value. If you rent out any portion of your property, please complete the appropriate section.

The Board of Assessors has three (3) months, from the date you file your Application for Abatement form, to take action. If the board does not take action within this time, your application is "Deemed Denied". You will receive notification of disposition from our office regardless of whether that disposition was for or against your abatement.

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
100 Cambridge Street
Boston, MA
Telephone (617) 727-3100

This right of appeal lasts for 3 months from the date of decision from the Board of Assessors, or from the date your application was deemed denied.

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 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.

<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 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: _____	

If your claim is based on Assessed Values of Similar Properties:

List at least three assessments of comparable properties which you have utilized to support your contention of over valuation of the assessment. Be sure to use properties that are similar to yours in location, lot size, and gross living area of the dwelling, age, quality and condition.

	Map	Street	Lot	Sale	Sale	Living	Style	Year	# of Bed	# of	Assessed Value
	Parcel	Address	Size	Price	Date	Area		Built	Rooms	Baths	
											FY 2023
Subject											
Comp 1											
Comp 2											
Comp 3											

Has someone other than the Town valued your property in **2021** (i.e.an appraisal for a bank or a comparative market analysis performed by a real estate broker)? _____

State any special circumstances or conditions which you feel affects the fair market value of your home or anything futher you wish the Board of Assessors to consider?

Conditions which you believe materially affect the market value of your property such as (wetlands, easements, etc.). Enclose a letter from an engineer and/or plan that was submitted to the Conservation Commission.

PROPERTY DESCRIPTION

Please describe the physical features of the subject property.

Style of Home _____ Year Built _____ Number of Rooms _____ # of Bedrooms _____
 # of Half Baths _____ # of Fireplaces _____ # of Kitchens _____ Central Air _____ (Y/N)
 Type of Heat _____ Fuel Type _____ Sq.Ft. of Finished Living Area _____
 Finished Basement area _____ # of Basement Garages _____ Attached Garage Sq.Ft. _____
 Detached Garage Sq.Ft. _____ Overall Condition _____

Describe any yard items (i.e. pools, sheds, etc. include type of structure, age, size and condition).

Recent Improvements: If there has been any rehabilitation such as new bathrooms, porch enclosed electrical work, etc. Please state.

SALES INFORMATION

Was this property purchased within the last two years? _____ If Yes please fill out the following regarding the Purchase.

Total Sale Price _____

What type of property was purchased? Vacant Land _____ Single Family _____ Two Family _____ Condo
Commercial _____ Industrial _____

Month and year sale price was agreed upon _____

Did the seller finance any of the purchase price _____ Yes _____ No

Were there any sales or financing concessions? _____ Yes _____ No

If yes, please describe _____

Were any of the purchase prices paid in terms other than cash (such as trade)? Yes _____ No _____

Please describe _____

If any unpaid taxes or assessments, or any expenses were assumed by the buyer and not included in the Sale Price?

Rental Information (If you rent any portion of the property please fill in).

No. of rooms _____

Tenant _____

Monthly Rent _____

Furnished or Unfurnished _____

Months Vacant _____

Please answer Yes or No to the following:

Was this a sale between relatives _____?

Was it a sale of undivided interest _____?

A sale transfer between related parties (company sale etc.) _____

A forced sale (auction, foreclosure, bank sale, bankruptcy, short sale, etc.

If the sale was for vacant land, did the purchase price include a septic or well?

If the property wasn't recently sold has the property been listed for sale within the past year?

If the answer was yes, state the listing price here: \$ _____

I hereby certify that the information provide is true and accurate to the best of my knowledge and belief under pains of perjury.

Signature: _____ Date: _____

If signed by a representative of the Taxpayer, attach a copy of written authorization signed by the Taxpayer.