

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: _____	



Town of Grafton
Office of the Board of Assessors
Tammy M. Kalinowski, MAA – Principal Assessor
30 Providence Road
Grafton, MA 01519

Tel. (508) 839-5335 Ext 1380 • Fax (508)839-4602
TTY (508) 839-1415

assessors@grafton-ma.gov

Date Received

CHAPTER 59 SECTION 61A REQUEST — RESIDENTIAL PROPERTIES

Please read the following carefully. This document is to be filed with all residential abatement applications.

This is an attempt to obtain additional information as authorized under the provisions of Section 61A of Chapter 59 of the Massachusetts General Laws which provides the following:

"A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to income and rents received, and the expenses of maintaining such property. **Failure of the applicant to comply with the provisions of this section within thirty (30) days after such request shall bar him from any statutory appeal** under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith."

INSTRUCTIONS

The application you have submitted is **for overvaluation** of Real Property with the Town of Grafton. The values used for your property are based on sales of similar properties and certified by the Massachusetts Department of Revenue. You are responsible for presenting information to the contrary, and may be asked to grant a complete interior and exterior inspection of your property to the Assessor's Office. You may also be asked to testify before the Board of Assessors in person. Refusal of any of the above requests may result in the denial of your application.

PROPERTY INFORMATION

PARCEL ID: _____

PROPERTY: _____

ADDRESS: _____

ASSESSED OWNER: _____

CONTACT INFO: _____

NAME: _____

ADDRESS: _____

CITY STATE ZIP: _____

DAY PHONE: _____

EVENING PHONE: _____

SALES & PURCHASE INFORMATION

Date Purchased: _____ Purchase Price: _____ Mortgaged Amt. _____

Mortgage Term: _____ Interest Rate _____ Fixed or Variable: _____

IMPROVEMENTS & RENOVATIONS

If there has been any new construction or significant rehabilitation such as new kitchen, baths, heating or electrical work in the last 10 years please list.

YEAR	DESCRIPTION OF CONSTRUCTION OR RENOVATION	COST

GROUND'S FOR OVERVALUATION

The assessed value of the property exceeds the Full and Fair Cash value of the Property.

1. Indicate the assessed value of your home. \$ _____
2. Indicate your opinion of 100% full and fair Cash value of your Property. \$ _____

COMPARABLE SALES OF SIMILAR HOUSES FROM CALENDAR YEAR 2022

	YOUR PROPERTY	SALE 1	SALE 2	SALE 3	SALE 4	SALE 5
SALE PRICE						
PARCEL ID						
ADDRESS						
VALUATION						
LAND AREA						
TOTAL FIN AREA						
FIN BASEMENT						
STORY HEIGHT						
BDLG STYLE						
AIR COND						
FIREPLACES						
YEAR BUILT						
ROOMS/BEDRM						

The property description currently on file in the Grafton Assessors' Office is not accurate.

Check this box if you feel the property description upon which your current assessment is based is inaccurate. This can include the overstating of living area and/or land area, etc. The removal of outbuilding, recent renovations and additions will alter your assessed value either positively or negatively. It is recommended that you obtain a property record card from the Assessors' Office and review it carefully.

Please list below briefly the discrepancies in the Assessors Records. You may attach a more detailed description if necessary. An inspection will be required to verify all information provided.

SUPPORTING DOCUMENTATION

List all items and addenda below you are attaching in support of your argument. Real Estate Appraisals, if submitted, should be from Calendar year 2022

CERTIFICATION

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Return this form, within 30 DAYS, and any additional information to the Grafton Board of Assessors.

OWNER CERTIFICATION:

I certify under the pains of perjury that the information supplied in this document is true and correct.

Signature of Applicant

REPRESENTATIVES STATEMENT:

I certify under the pains of perjury that the information Supplied in this document is true and correct, and that I am the owner's authorized representative.

Signature of Applicant

I understand an inspection of the property may be requested as part of the Abatement Application Process.

