State Tax Form 128
Revised 7/2009

The Commonwealth of Massachusetts
Town of Watertown, 149 Main Street, Watertown, MA 02472
Name of City or Town

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX ☐ PERSONAL PROPERTY TAX

FISCAL YEAR 2016
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) _____

☐ Subsequent owner (aquired title after January 1) on _____, 2015

☐ Administrator/executor. ☐ Mortgagee.

☐ Lessee. ☐ 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 (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.

☐ Overvaluation ☐ Incorrect usage classification

☐ Disproportionate assessment ☐ 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.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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 ☐	Assessed value	_____
Date sent _____	DENIED ☐	Abated value	_____
Date returned _____	DEEMED DENIED ☐	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 WATERTOWN
BOARD OF ASSESSORS
Administration Building
149 Main Street
Watertown, Massachusetts 02472-4410

FRANCIS J. GOLDEN, CHAIRMAN
RICHARD V. MOYNIHAN
ANTHONY PAOLILLO

TELEPHONE (617) 972-6410
FAX (617) 972-6497

FISCAL YEAR 2016
TAXPAYER INFORMATION ABOUT THE ABATEMENT PROCEDURE

If you feel that you have a legitimate claim to a reduction in your assessment, you must apply for an abatement.

You should apply for an abatement if, in your opinion, your property is:

1. ***Overvalued:*** You believe that your property is assessed for more than what you could reasonably sell it for on **January 1 of 2015**. Have you checked sales of homes in your neighborhood lately? Have you spoken with realtors and appraisers about your property value? Have you re-financed lately? To prove that your property is overvalued, you should provide a list of **all** homes that sold in your neighborhood recently that are similar to your own. We maintain sales lists in our office if you need help finding sales in your area. Remember that January 1, 2015 is the assessment date so it is best to pick sales that are within 6 months on either side of that date. A list of recent property sales is also available on the Watertown Website. **www.watertown-ma.gov** Click on **Town Departments** then **Assessor** and then scroll down and click on **"Related Resources and Information"**

2. ***Disproportionately Assessed:*** You believe that while you could sell your house for the assessed value, it seems high when you compare it to other similar or identical properties in your neighborhood. You should provide a list of those properties which show an obvious and consistent pattern that reveals your property is disproportionately assessed when compared to those properties. It may be that the property you are using for a comparison is under-assessed for some reason. With over 10,000 properties in Watertown it is impossible for us to visit every property every year so we rely on taxpayers to notify us of problems with assessments, whether it their own or another property they are using as a comparison.

3. ***Data errors:*** Have you reviewed your assessment record? Is the building measured correctly or does the reported condition of the building match up with the actual condition? Are we showing the correct number of bathrooms?, etc… We can provide you with a detailed printout of your assessment which you can then review for accuracy. This information is also available on the Watertown Website. Click on **Town Departments** then **Assessor** and then at the bottom of the page **"To view property information and assessment Data"** and click on the link below.

Hint -when looking up assessment information it is best to type in just the street name and then scroll to find the Street number.

(Please see reverse side)

(Please see reverse side)

Note: The percentage or dollar increase in your assessment and/or taxes is not valid grounds for filing an abatement. What your assessment (or your neighbor's) was last year and how much it changed to this year will be given no weight when evaluating an abatement claim. You must focus on your current assessment and how it relates to other current assessments. Your property assessment is based on the market value of your property and not on your age, income level, length of residency, health or any other personal characteristics. There are certain tax exemptions available and we will be happy to provide you with that information. You can also find exemption information on the website by clicking on **Town Departments**, then **Assessor,** then scroll below and click on **"Related Resources and Information".**

Filing Date: The Assessors must receive all abatement applications **no later than 5pm on Monday, February 1, 2016** ***OR*** the abatement application must be postmarked no later than 5pm on Monday, February 1, 2016. This "postmark" rule applies *only* to those applications mailed to the proper address of the assessors, first class postage prepaid with postmarks made by the United States Postal Service. **This deadline cannot be extended or waived by the Assessors for any reason. If your application is not timely filed, you lose all rights to a Fiscal Year 2016 abatement and the Board of Assessors cannot by law grant you one.**

Tax Payments: The filing of an abatement application does not delay the collection of your taxes. You must pay the tax when due to be able to appeal the Board of Assessors disposition of your application. (Exceptions can be noted in MGL Ch. 59 Sec. 64.) 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, you will receive a refund.

Assessor's Decision: Upon receiving your abatement application, the Assessor's Office may call to schedule a property inspection which is typically the first step taken in the abatement process. The Assessors have three 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 Board of 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. You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

Town of Watertown website: www.watertown-ma.gov

The Assessors office is located on the main floor of the Town Administration Building, 149 Main Street which is next to the Library. **(617) 972-6410**