

**Town of Shirley  
Board of Assessors**

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## How do I file for abatement?

The time period for filing abatement applications is after the issuance of the third quarter actual tax bill, mailed on **December 31, 2015**, and on or before the third quarter actual tax bill due date of **February 1, 2016**. This deadline cannot be extended for any reason. All abatement applications must be received in the Assessors Office by 4:00PM or be postmarked by the US Postal Service no later than February 1, 2016.

By filing for abatement, you are appealing the assessed value of your property, not the amount of taxes you are billed. Your assessed value only determines your share of the tax levy. The tax levy is determined by the budget votes at Town Meeting after other revenue sources and expenses are calculated. **FILING AN ABATEMENT APPLICATION 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.**

Assessments are based on “Full and Fair Cash Value” defined as the price a willing buyer would pay a willing seller for property exposed to the market for a reasonable period of time. Property valuations for FY2016 reflect the assessment date of January 1, 2015. **The Department of Revenue required us to verify and analyze arms length sales that occurred during calendar year 2014 to determine FY2016 valuations. Therefore, your property valuation is based on the real estate market during the time period of 2014, not on the current real estate market.** Changes occurring in the real estate market subsequent to the January 1, 2015 assessment date will be analyzed for the formation of the next fiscal year’s assessments. New construction, including additions and remodeling, is valued according to its condition as of June 30, 2015.

Before filing for abatement, obtain a copy of your Property Record Card online at [www.shirley-ma.gov](http://www.shirley-ma.gov) or in the Assessors Office, which contains all the data on your parcel including detailed land and building information. You should review your Property Record Card to ensure that all the data is accurate.

Please note that a complete property inspection will be required upon filing of abatement application. Your abatement application should include data and/or documentation to support your opinion of value. This may include sales or assessments of at least 3 comparable properties or data errors on your property record card. Sales or assessed values of other properties should have very similar characteristics such as building type, size, age, condition, lot size, and location. Sale properties must have sales occurring within the same time period on which our assessment is based. Information on sales data and valuations of properties in the Town of Shirley can be found in the Public Information Room in the Assessors Office. Appraisal reports may be considered as documentation to support your opinion of value upon review and determination of inclusion of comparable arms length sales occurring within the same time period on which our assessment is based. The Assessors will request income and expense information from you for investment properties utilizing the income approach to value. Abatements filed on personal property accounts will be required to provide a completed Form of List. After your application is reviewed, you may be asked to supply other additional information.

The Assessors will review and respond to your abatement request within 90 days of your filing. The Assessors’ decision on your abatement application may be appealed to the Appellate Tax Board 399 Washington Street, 3rd Floor, Boston, MA 02108-5292, telephone 617-727-6234, website: [www.mass.gov/atb/index.html](http://www.mass.gov/atb/index.html). **The Assessors encourage all taxpayers to bring any questions regarding the valuation or abatement process to our attention so we may help you.** You may request a meeting with the Assessors. Information is available in our Public Information Room as well as online on the town website. You may also want to reference information from our handout entitled “**How are valuations calculated by the Assessors?**”

# **ABATEMENT FILING CHECKLIST**

## **REMEMBER:**

- ☐ FILING DEADLINE IS FEBRUARY 1, 2016**
- ☐ SIGN THE ABATEMENT APPLICATION**
- ☐ INCLUDE YOUR OPINION OF VALUE AS OF OUR ASSESSMENT DATE OF JANUARY 1, 2014**
- ☐ INCLUDE SUPPORT FOR YOUR OPINION OF VALUE**
- ☐ YOU WILL BE CONTACTED FOR A FULL PROPERTY INSPECTION**
- ☐ CONTACT OUR OFFICE TO ASK ANY QUESTIONS.**

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) \_\_\_\_\_  
 Subsequent owner (aquired title after January 1) on \_\_\_\_\_, \_\_\_\_\_  
 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 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 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: _____	