

# PROPERTY TAX ABATEMENT INSTRUCTIONS

## FISCAL YEAR 2021

ASSESSORS' OFFICE, TOWN OF SHUTESBURY  
(413) 259-3790

### ***I      DISCLAIMER***

The filing of an application for abatement of real or personal property tax begins a legal proceeding. While many property owners choose to handle this process themselves, you may wish to retain legal or other professional assistance. This instruction sheet provides you with information regarding abatement application procedures, but it should not be considered a substitute for professional advice.

### ***II     GENERAL***

Two forms are attached to this instruction sheet. The first is a form developed by this office to assist the Board of Assessors in reviewing your application. The second is the state's required formal, two-sided abatement application form, which must be filled out completely and signed. These forms are not open to public inspection.

### ***III    FILING DEADLINE***

Applications for abatement must be filed by the date the actual third quarter (of the fiscal year) tax bills are due. For Fiscal Year 2021, the applications for abatement must be received by the Assessors' Office by **4:00 p.m. on Monday, February 1, 2021**. Failure to receive a tax bill does not excuse your failure to file within the time period specified. (See *MGL Chapter 59, Section 59*)

### ***IV    PAYMENT OF TAXES REQUIRED***

You still need to pay your quarterly tax bills even if you are applying for an abatement. You may lose your appeal rights before the state Appellate Tax Board (ATB) if interest begins to accrue on an unpaid bill. (See *MGL Chapter 59, Section 64*)

### ***V     TIMING OF THE RESPONSE BY BOARD OF ASSESSORS***

By law, the Board of Assessors must act on your application for abatement within three (3) months after it was timely filed. The Board may accept your request in full or partially, or it may deny the request. If the Board fails to act within three (3) months, the application is deemed denied. You may request to be informed of the meeting at which your application is to be considered by the Board. Generally, a notice of the Board's decision is mailed to the taxpayer, but failure of the Board to send this notice does not change the appeal procedures described below. (See *MGL Chapter 59, Section 64*)

### ***VI    APPEALING A DECISION OF THE BOARD OF ASSESSORS***

The taxpayer has three (3) months from the date of the Board's decision or from the date deemed denied to file an appeal with the MA Appellate Tax Board (**100 Cambridge Street, Boston, MA 02114. Telephone: 617-727-3100**). Filing fees and selecting either an informal or a formal hearing are required. The ATB will schedule a hearing, at which the taxpayer bears the burden of proof to show that the property in question has been valued incorrectly. If the taxpayer or the Board of Assessors is dissatisfied by the opinion rendered by the ATB in a formal proceeding, either can file an appeal with the state Supreme Court. (See *MGL Chapter 58a, Section 7*)

ASSESSORS' OFFICE – TOWN OF SHUTESBURY  
ADDENDUM TO RESIDENTIAL PROPERTY ABATEMENT APPLICATION  
FISCAL YEAR 2021

**Owner's Name:**

**Property Address:**

**Map** \_\_\_\_\_ **Lot** \_\_\_\_\_ **Tax Bill Number** \_\_\_\_\_

**Type of Property:**

**Fiscal Year 2021 Assessed Value:**

**Owner's Opinion of Fair Market Value:**

Your property's assessment for Fiscal Year 2021 is the Board of Assessors' estimate of its fair market value as of January 1, 2020. The value is based on sales of comparable properties in Shutesbury during the calendar years 2018-2019. A listing of all arm's-length sales in 2018-2019 is posted on the town's website ([www.shutesbury.org/assessors](http://www.shutesbury.org/assessors)) and at the Assessors' Office in Town Hall.

FOLLOWING IS A TABLE WHERE YOU SHOULD LIST THE 2018-2019 VALID ARM'S-LENGTH  
SALE PRICES OF PROPERTIES YOU BELIEVE ARE COMPARABLE TO YOUR OWN

**SALES COMPARISON: SALE DATE SHOULD BE BETWEEN 1/1/18 and 12/31/19**

Sale #	Property Address	Sale Date	Sale Price
1			
2			
3			

**PROPERTY SALES INFORMATION**

If you purchased your property in the last three (3) years, was the transaction:

A market sale?	Yes	No
Between family members?	Yes	No
Other (examples: Sale to Trust, Sale included personal property)?	Yes	No
Purchase Date _____	Purchase Price _____	

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

FISCAL YEAR 2021  
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"/>	Mortgagee.
<input type="checkbox"/>	Administrator/executor.	<input type="checkbox"/>	Other. Specify.
<input type="checkbox"/>	Lessee.		
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.

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 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: _____	