

**DRACUT**  
Name of City or Town

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF  REAL PROPERTY TAX  
 PERSONAL PROPERTY TAX

FISCAL YEAR 2010

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 (acquired 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.

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 <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 _____		
Data changed _____	Appeal _____		Board of Assessors
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date:	_____

**TOWN OF DRACUT  
ASSESSOR'S OFFICE  
62 Arlington St.  
Dracut, MA 01826  
978-453-2451**

**ABATEMENT APPLICATION INFORMATION REQUEST**

ASSESSED OWNER: \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_

MAP \_\_\_\_ BLOCK \_\_\_\_ LOT \_\_\_\_ ACCOUNT # \_\_\_\_\_

ASSESSED VALUE \_\_\_\_\_

---

**GENERAL INFORMATION**

This information request form is issued pursuant to M.G.L. Chapter 59, Section 61A. **Complete this form and return it to the Assessor's Office within 30 days of the mailing of the Fiscal Year Actual Tax Bill.** Complete this form by providing all information pertaining to your abatement application.

**Please complete *Section A* if this is an overvaluation application or *Section B* if it is believed that the property has been improperly classified.**

**A. OVERVALUATION:**

Is your overvaluation claim based on: (Check one)

Sales Market Activity \_\_\_\_\_

Assessed Values of Similar Properties \_\_\_\_\_

The applicant's opinion of value is \$ \_\_\_\_\_.

If your claim is based on **Sales Market Activity** please fill in the following:  
(Use properties with very similar characteristics to your own.)

	Map/Lot	Address	Sale Date	Sales Price
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____

If your claim is based on **Assessed Values of Similar Properties** please fill in the following: (Use properties with very similar characteristics of your own.)

Map/Lot	Address	Assessed Value
1.	_____	_____
2.	_____	_____
3.	_____	_____

### B. IMPROPER CLASSIFICATION

The property's use as of July 1, 20\_\_\_\_ was improperly noted on the tax bill or improperly allocated if the property's use is for more than one purpose.

Indicate present classification (from tax bill): \_\_\_\_\_

Indicate classification in which property should be classified:

_____ Class One, Residential	_____ Multiple Use:
_____ Class Two, Open Space	_____ % Class _____
_____ Class Three, Commercial	_____ % Class _____
_____ Class Four, Industrial	

Property Use:

_____ Single Family	_____ Year Round
_____ Two Family	_____ Seasonal
_____ Three Family	
_____ Condominium	
_____ Other Please specify: _____	

### Physical Description

Age: \_\_\_\_\_ Years

#### Design:

Bungalow \_\_\_ Split Level \_\_\_ Cape \_\_\_ Conventional \_\_\_ Colonial \_\_\_ Ranch  
\_\_\_ Contemporary \_\_\_ Duplex \_\_\_ Other: \_\_\_\_\_

#### Rooms: (Indicate #)

Bedrooms \_\_\_ Bathrooms \_\_\_ Kitchens \_\_\_ Living Rooms \_\_\_  
Dining Rooms \_\_\_ Den/Study \_\_\_ Porches \_\_\_ Other: \_\_\_\_\_

Number of Stories: \_\_\_\_\_

Attic: Finished \_\_\_ Unfinished \_\_\_ None \_\_\_  
Garage: Finished \_\_\_ Unfinished \_\_\_ None \_\_\_ # Cars \_\_\_  
Basement: Full \_\_\_ None \_\_\_ Less than \_\_\_ % finished.

**Heating and Cooling:**

No. of Systems \_\_\_ Type of Fuel \_\_\_\_\_  
System Type: Hot Air \_\_\_ Hot Water \_\_\_ Stem (Radiators) \_\_\_ Electric \_\_\_  
Central A/C \_\_\_ Other \_\_\_\_\_

**Rehabilitation/New Construction**

Has there been any new construction or significant rehabilitation such as new bathrooms, heating or electrical work performed on the property during the last 5 years? Yes \_\_\_ No \_\_\_

Year Remodeled/ or Constructed	Description of Construction or Renovation	Cost

**CONDOMINIUM** (Complete only if you are the owner of a condominium)

Total floors of building ___	<b><u>CHECK ALL THAT ARE APPLICABLE</u></b>
Floor on which unit is located ___	Dishwasher ___ Parking Avail ___
Front ___ Middle ___ Rear ___	Air Conditioning ___ Assigned Parking ___
Unit # _____	Balcony/Porch ___ Unassigned Parking ___
Size of Unit _____ s.f.	Fireplace ___ Open Lot ___
Number of Bedrooms ___	Swimming Pool ___
Number of Bathrooms ___	Elevator in Building ___
TOTAL # OF ROOMS IN UNIT _____	

**RENTAL AND INCOME INFORMATION**

Number of Units \_\_\_ Furnished \_\_\_ Unfurnished \_\_\_

**Rental Schedule for Income Production Spaces:**

Unit #	# of Rooms	Name of Tenant	Current Rental Rate	Yearly Income

**Amenities included in Monthly Rent (Check those that apply):**

Air Conditioning ___ (Individual ___ or Central)	Garbage Disposal ___
Gas Heat ___ (Individual ___ or Central)	
Dishwasher ___	
Electricity ___	
Hot Water ___	
Refrigerator ___	
Laundry ___	
Stove ___	

Annual Cost of Services

Water and Sewer	_____
Light and Power	_____
Heating	_____
Insurance	_____
Repairs	_____
Other	_____
Total Cost	_____

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

Signature: \_\_\_\_\_