

Assessors' Use only
Date Received
Application No.

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) _____

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 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.

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.

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: _____	_____

Board of Assessors

334 Nahant Road, Nahant, MA 01908

Tel. 781-581-0212, Fax 781-581-9849, email: shambleton@nahant.org

**INFORMATIONAL REQUISITION
RESIDENTIAL PROPERTY - class 1
FISCAL YEAR 2021**

Assessed Owner: _____
Property Location: _____ Map/Block/Lot: _____
Contact Person: _____ Tel# _____
Mailing Address: _____

GENERAL INFORMATION

This information is requested pursuant to Massachusetts General Laws Chapter 59, Section 61A. This form must be completed and returned to the Board of Assessors, Town Hall, Nahant, MA 01908 within thirty (30) days in order to preserve your right of further appeal. Once this information is on file with us, a hearing will be scheduled with the Board of Assessors to discuss your abatement application.

GROUNDS FOR APPEAL

Complete only the sections that apply to your abatement request

A. OVERVALUATION

1. Your opinion of the fair cash value as of January 1, _____ (year), \$ _____
2. List the following information for at least three and as many as five properties to support your claim.

MAP/LOT/BLOCK	ADDRESS	SALES DATE	SALES PRICE
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____

B. DISPROPORTIONATE ASSESSMENT

List the following information for properties you believe are comparable to your property

MAP/LOT/BLOCK	ADDRESS	SALES DATE	SALES PRICE
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____
1. _____	_____	_____	\$ _____

C. OTHER CONTENTIONS

If you wish to raise any other contentions, please attach your statement and additional information. Indicate if an attachment is included with this form on the line below

SIGNATURE: _____ DATE: _____

If signed by a representative for the taxpayer, attach a copy of the written authorization to sign on behalf of the taxpayer.



Board of Assessors
334 Nahant Road, Nahant, MA 01908
Tel. 781.581.0212 Fax 781.581.9849, e-mail: shambleton@nahant.org

EXTENSION FORM#2

Dear NAHANT Taxpayer/ Homeowner:

The Board of Assessors wish to give consideration to all applications for abatement of real estate taxes filed for the current fiscal year, _____.

However, a section of the General Laws of Massachusetts will prevent action on your application by the Board if they fail to act and make a decision on your application within three months from the date of the filing of your application. Thus, the application would be deemed DENIED by law if the Board fails to act timely. A provision of this same law does allow the Assessors to act on an application beyond the three-month period with WRITTEN CONSENT by the taxpayer. The two extension forms are needed to avoid a deemed denial status.

Beginning in December, the Board will be holding hearings for everyone who filed a real estate abatement application. At this time, all hearings will be held via ZOOM. This is due to COVID19.

Generally, 15 minutes is allotted for each hearing so you must be prepared to discuss any discrepancies you find on your property record card and your disputed assessment. Photos are encouraged.

Please be patient with this process and grant an extension to the Board of Assessors to act on your application beyond the three (3) month initial filing deadline. Thank you.

Failure to consent to this extension may lead to a deemed denied application because the Board failed to act timely. You would still have rights to file with the Appellate Tax Board within the 3 month date of denial by the Board.

Cordially yours,

Sheila K Hambleton, Town Assessor

TAXPAYERS RECEIPT OF FILING EXTENSION

In accordance with the provisions of the Massachusetts General Laws, Chapter 59, Section 64, I/we hereby consent to additional time beyond the three (3) months provided by application for the abatement of the tax for the fiscal year on my/our real estate located at

Property Location: _____

Map ID: _____ Nahant, Mass

APPLICATION Filing Date: _____

Extension Date: _____

REAL AND/OR PERSONAL PROPERTY ABATEMENT EXTENSION

EXTENSION FORM #1

TO: Nahant Board of Assessors

From (Taxpayer): _____

Date Filed with Assessors Office: _____

Extension Date: _____

(3 MONTHS FROM APPLICATION DATE OR SPECIFIC DATE)

In accordance with the provisions of the Massachusetts General Laws, Chapter 59, section 64, I/We hereby consent to an additional three months Or specified date beyond the (3) months provided by application for the abatement of the tax for the fiscal year on my/our real estate located at:

Property Location: _____ Map ID: _____ Nahant, Mass

I understand that I/we still have the statutory right to appeal any abatement allowed or denied by the Board of Assessors for a period of three months from the date of such action. This further appeal, if necessary, is to be filed with the Appellate Tax Board. Information and applications are on Mass DOR website.

Signed (Taxpayer): _____

Printed Name: _____

Contact Tel #: _____

PLEASE SIGN AND RETURN BOTH EXTENSION FORMS WITH APPLICATION