Town of Seekonk, Massachusetts
BOARD OF ASSESSORS
TOWN HALL, 100 PECK ST
SEEKONK, MASSACHUSETTS 02771
TEL. (508) 336-2980 FAX# (508) 336-0764
seekonk-ma.gov

Paul Buckley, Chairman
Robert Caruolo, Assessor
William Barker, Assessor

Theodora Gabriel, Town Assessor
tgabriel@seekonk-ma.gov

December 31, 2016

Dear Taxpayer:

In an attempt to resolve the differences in our assessment of your property and to better understand your viewpoint as to the assessment of your property, **we are asking that you answer the questions on the attached supplement form,** in addition to the abatement application.

While we are amicably requesting that you aid us by answering these questions, you should be aware that Massachusetts General Law Chapter 59, Section 61A, allow us to request such information from an owner or renter of property and to inspect the property. The law further provides that the owner or renter must return written answers to this application and questions signed under oath within thirty (30) days.

It is extremely important that you **do not** include your abatement application with your tax bill payment. The abatement application must be emailed, postmarked or received in the **Assessors Office by Wednesday, February 1st, 2017 at 7:00 P.M.**

Thank you for your cooperation.
SEEKONK BOARD OF ASSESSORS

Attachments

State Tax Form 128
Revised 07/2009

The Commonwealth of Massachusetts
SEEKONK

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF _√___ REAL PROPERTY TAX
____ PERSONAL PROPERTY TAX

FISCAL YEAR 2017

General Laws Chapter 59 §59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59 §60)

Return to: Board of Assessors, 100 Peck St.

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 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
Date sent _____
Date returned _____
On-site inspection:
Date: _____
By _____

GRANTED ____
DENIED ____
DEEMED DENIED ____

Date voted/Deemed denied _____
Certificate No. _____
Date Cert./Notice sent _____

Assessed value _____
Abated value _____
Adjusted value _____
Assessed tax _____
Abated tax _____
Adjusted tax _____

Board of Assessors

Data changed _____

Valuation _____

Appeal _____
Date filed _____
Decision _____
Settlement _____

Date: _____

Owner's Name _____

Address of Property _____

No. of Bedrooms _____ No. of Bathrooms _____ No of Other Rooms _____

Finished area in basement (size) _____

Any area unfinished (except basement) _____

Abatement requests should be based on one of the following:

a) Overvaluation based on sales of similar properties (January 1, 2015 - December 31, 2016)

b) Disproportion based on assessed values of similar properties

THE ASSESSMENT DATE FOR FISCAL YEAR 2017 IS JANUARY 1, 2016.

Please use comparable as close to that date as possible.
Confirm that you are using arms length transactions.

A. SALES OF COMPARABLE PROPERTIES:

GRANTEE (BUYER) GRANTOR (SELLER	ADDRESS	ASSESSORS MAP/LOT	SALE PRICE	DATE OF SALE
1.				
2.				
3.				

B. ASSESSMENTS OF COMPARABLE PROPERTIES:

ADDRESS	ASSESSORS MAP/LOT	ASSESSMENT VALUES LAND	BLDG	DET. STRUCT
1.				
2.				
3.				

C. Has the property at anytime since January 1, 2016 been listed for sale with a real estate broker?

Yes_____ No_____

If yes, please state the name of the broker _____

Asking price_____

D. After answering the questions on Page 1 of this supplement, state the reason why you feel your property is being assessed improperly.

_____

_____

_____

_____

E. Please state any special circumstance or conditions which you believe materially affect the market value of your property (such as wetlands, easements, etc.). Enclose letter from engineer and/or plan.

_____

_____

_____

F. Has a professional appraisal been performed on this property since January 1, 2016? Yes_____ No_____

If yes, please enclose a copy.

I hereby certify that the information provided is true and accurate to the best of my knowledge and belief.

_____

DATE SIGNATURE