

TOWN OF ESSEX

REAL ESTATE AND PERSONAL PROPERTY ABATEMENT PROCEDURES FISCAL YEAR 2020

Any taxpayer that feels their property is overvalued, disproportionately assessed or improperly classified can file an abatement application. Application forms will be available at the Assessors Office beginning January 1, 2020 and must be filed with the Board of Assessors no later than **February 1, 2020**. No abatement can be granted unless an application is filed on time. Failure to pay the tax in a timely manner may jeopardize a taxpayer's right to appeal. If a taxpayer would like to have a hearing with the Assessor, they should note on the top front of the abatement application "Request Hearing". A hearing will be scheduled at a later date, once all requested information is received.

In order to properly determine the fair cash value of the property, the Board of Assessors is authorized by law to request certain information to assist with this task. The taxpayer should provide all information requested in order to reserve their right to appeal any abatement decision. Failure to respond to an information request or visitation may result in denial of the application and may prevent further appeal.

If in the opinion of the home owner, the property value is inaccurate due to factual error on the property card, the application should include a detailed written description of the errors in need of correction. Attached to the application should be a property card with areas in need of correction highlighted. If these errors are all that is being contested, no comparative values are necessary. If, however, there is, in the taxpayer's opinion, an inequity between their values and values of comparable properties, please fill in the requested information on the form entitled "Grounds for Appeal".

The Board of Assessors has three months from the date the application is filed to make a decision. Notification of the Board of Assessors' decision will be in writing either as an abatement certificate, a notice of denial or a notice of inaction if the Board did not make a decision within three months. Any taxpayer that is dissatisfied with the decision of the Board of Assessors may file an appeal with the Appellate Tax Board in Boston. For more information about the ATB, visit their website at www.state.ma.us/atb/.

Our aim is to be fair. If you would like to discuss your property values or the abatement process, please do not hesitate to contact the Assessors Office at (978) 768-7831 or email bharrell@essexma.org.

TOWN OF ESSEX ASSESSING DEPARTMENT

30 Martin Street
Essex, MA 01929
(978) 768-7831
Fax (978) 768-2505
Email: bharrell@essexma.org

Date: _____

CHAPTER 59, SECTION 61A-RESIDENTIAL PROPERTIES INFORMATION REQUEST FISCAL YEAR 2020

Please read the following carefully. This document is to be filed with all residential abatement applications.

This is an attempt to obtain additional information as authorized under the provisions of Chapter 59, Section 61A of the Massachusetts General Laws which states the following:

“A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within thirty (30) days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.”

INSTRUCTIONS

The application you have submitted is for real property within the Town of Essex. The values are full and fair cash value as of January 1, 2020 and are based on July 1, 2017 – June 30, 2019 property sales. If you feel that your property is overvalued, you are responsible for presenting information to the contrary. You will also be required to grant the Assessors Office permission to do an interior and exterior inspection of your property. Refusal of any of the above requests may result in denial of your application. Once this information is on file with us, a hearing, if requested, will be scheduled with the Assessors.

YOUR PROPERTY INFORMATION

PARCEL ID	
PROPERTY ADDRESS	
ASSESSED OWNER	
CONTACT INFORMATION:	
NAME	
PHONE NUMBER (S)	
EMAIL ADDRESS	

IMPROVEMENTS AND RENOVATIONS

Please list below any new construction, renovations or significant rehabilitation such as new kitchen, baths, etc. that have been completed in the past ten years.

YEAR	DESCRIPTION OF CONSTRUCTION/RENOVATION	COST

continued on back

GROUNDS FOR APPEAL

Complete all sections that apply to your abatement request:

A. OVERVALUATION

1. Your opinion of the fair cash value of your property as of January 1, 2020 \$ _____
2. List information below, to support your claim, for at least three properties that sold during **July 1, 2017 – June 30, 2019**
- 3.

MAP/LOT/PLOT	PROPERTY LOCATION	SALE DATE	SALE PRICE

B. DISPROPORTIONATE ASSESSMENT

List information below, to support your claim, for properties you believe are comparable to your property.

MAP/LOT/PLOT	PROPERTY LOCATION	FY 2020 ASSESSED VALUE

C. OTHER CONTENTIONS

If you wish to raise any other contentions, please state so in the following area. You may attach additional information.

I understand that an interior and exterior inspection of the property will be requested as part of the abatement process.

OWNER CERTIFICATION

I certify under the pains of perjury that the information supplied on this form is true and correct to the best of my ability.

SIGNATURE _____

DATE _____