

ABATEMENT APPLICATION INFORMATION

Your Fiscal Year 2023 assessment reflects the market value as of January 1, 2022 using calendar year 2021 sales.

- 1) All requests for abatement **must** be submitted on State Form #128 (attached) and can be downloaded from the Town website at <https://www.ipswichma.gov/>. A separate application must accompany each property that you are appealing.
- 2) A letter of authorization from the owner **must** be included if anyone other than the owner is filing the application.
- 3) All applications for abatement **must** be received by the Assessor's Office on or before **Wednesday, February 1, 2023 at 4:00 PM**. If mailed, the postmark can be no later than February 1, 2023.
- 4) State your opinion of the market value of your property as of **January 1, 2022** on the abatement application.

The International Association of Assessing Officers states that "generally, market value is the cash price a property would bring in a competitive and open market." Eckert, Joseph K., ed. *Property Appraisal and Assessment Administration* (Chicago, IL: International Association of Assessing Officers, 1990), 35.)

- 5) List at least three sales of comparable properties which support your opinion of value. A comparable property is one that is similar to yours in location, lot size, gross living area, style (i.e. colonial, ranch, cape), age, quality, and condition.

<u>Map/Lot</u>	<u>Address</u>	<u>Sale Date</u>	<u>Sale Price</u>
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1.

2.

3.

- 6) Other items:
 - a) Any recent copies of property appraisals. Appraisals should reflect an opinion of value as of **January 1, 2022**.
 - b) If the property in question is an income producing property, income and expense statements from 2020 and 2021 will be required along with the application.

The Board of Assessors has three (3) months from the abatement is filed to render a decision. A failure of the Board to make a decision within three months of the

application results in the application being “deemed” denied. Once the Board has reached a decision, or the application is deemed denied, you will be notified by mail.

YOUR RIGHTS IF DENIED OR IF NO TIMELY DECISION IS REACHED:

Should the Board deny your application or not render satisfactory relief, you have three (3) months from the date of the decision to file with the Appellate Tax Board, 100 Cambridge St., Ste. 200, Boston, MA 02114 (www.state.ma.us/atb). Information relative to the filing procedure with the Appellate Tax Board may be obtained by calling them at 617-727-3100 or

If you have any questions, please contact the Assessor’s Office at (978) 356-6603.

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: _____	_____