



OFFICE OF THE ASSESSORS
136 ELM STREET
NORTH EASTON, MA 02356
Tel. 508-230-0520

December 31, 2016

Dear Taxpayer:

The Board of Assessors reviewed and analyzed all "arm's length" sales from calendar year 2015 for its fiscal year 2017 interim update of all real and personal property. Interim adjustments (updating of assessed values in the years between state-certified revaluations) is now mandated by the Department of Revenue. The assessed value on your tax bill reflects an estimate of market value as of January 1, 2016, based on sales that actually occurred in 2015. Sales taking place in 2016 will be used in fiscal year 2018 sales analysis.

OVERVALUATION claims for fiscal year 2017 are based primarily on one of two reasons:

1. Overvaluation based on sales market activity during 2015 or
2. Overvaluation based on assessed values of similar or comparable properties (same style, same type of neighborhood, same number of bedrooms and baths, same age, same square footage of living area etc.)

Upon filing either or both claims please assist the Assessors by providing a list of three sales of similar properties that sold during 2015 or three similar properties compared by assessed value that you would like them to review. A list of all "arm's length" sales that occurred in 2015 and a listing of all assessed values and all property record cards are available for inspection in the Assessors' Office or are available on our website at easton.ma.us under Departments, Assessors.

Once an appeal is filed, the Assessors' Office will call to set up an appointment to view your property to be sure that the information on your property record card is correct.

When listing either sales or comparable properties please provide the following:

Map & Lot; Street Location; Date of Sale (if any) and Amount of Sale

Applications for abatement are filed in a timely manner when received in the Assessors' Office by 4:30 p.m. Wednesday, Feb. 1, 2017, or mailed by U.S. mail, first class postage prepaid, to the proper address of the Assessors, on or before Wednesday, Feb. 1, 2017, as shown by a postmark made by the U.S. Postal Service. **If your application is not filed in a timely manner, the Assessors cannot by law grant an abatement or exemption.**

The Board has three months from the date the application for abatement is received in the Assessors' Office to act and the Board will notify you of either abatement or denial within ten days of action.

Thank you for your anticipated cooperation in expediting the review process.

Easton Board of Assessors

Gerald J. Noonan, Chairman
Scott Timulty, Vice-Chairman
Michael McKenna, Clerk



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HOW TO FILL OUT ABATEMENT APPLICATION

Applicants should read the back of the application first.

- 1.) *Section A. Taxpayer Information* must be filled out completely, making sure to include owner name and telephone number. The telephone number should be the best number to reach you during town hall business hours.
- 2.) *Section B. Property Identification:* Assessed valuation, Location and Parcel ID (map-block-lot) must be filled out.
- 3.) *Section C. Reason(s) Abatement Sought:* This entire section should be filled out. **Applicant's opinion of value must be given.**
- 4.) *Section D. Signatures:* Please make sure to sign and date the application on the back.
- 5.) Part 2 of the application should also be filled out.

Any applications that do not have at least the areas mentioned above filled out in full will be placed at the bottom of the list. Anyone who wishes to meet with the Chief Assessor should mark on his or her application "*wish to meet with Chief Assessor*". An appointment will be set up.

EASTON

Name of City or Town

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF **REAL PROPERTY TAX**
 PERSONAL PROPERTY TAX

FISCAL YEAR _____
 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.

Due Feb. 1, 2017

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
 Social Security No. _____ (optional) 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.

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. 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: _____



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ABATEMENT APPLICATION PART 2

TO EXPEDITE THE PROCESSING OF YOUR ABATEMENT APPLICATION,
PLEASE COMPLETE THIS FORM AND RETURN IT TO THE ASSESSORS OFFICE
WITH THE APPLICATION. THE APPLICATION FOR ABATEMENT MUST BE
RETURNED TO THE ASSESSORS OFFICE BY 4:30 P.M. FEBRUARY 1, 2017.

NAME OF PROPERTY
OWNER: _____

TELEPHONE# _____

PROPERTY
ADDRESS: _____

I. If you feel your property has a specific problem, which impacts its value, describe the conditions:

II. If your question concerns your value when compared to similar properties, please list at least three cases. Preferably 2015 sales.

ADDRESS

ASSESSED VALUE

You will be contacted by the Assessors Office to arrange for an inspection of your property.
Thank you for your cooperation.