State Tax Form 128
Revised 11/2016

The Commonwealth of Massachusetts

TOWN OF WEST TISBURY

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.

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 (aquired 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.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

Dear Taxpayer,
In accordance with chapter 59, Section 61A of the Mass. General laws, the Board of Assessors requests that you complete the enclosed property verification form (pages 2 and 3 of this abatement application form) so that the property record card may be reviewed for any inaccuracies that may affect the value of the property. Feel free to attach additional pages if needed.
<u>A property inspection may also be requested.</u>

SECTION 1 - BUILDING / LOT DETAILS

MAIN HOUSE

Style: ____________ (Cape-Ranch-Colonial-Modern-Other)
Stories ____________
Year Built ____________
Ext Wall cover ____________
Roof cover material ____________
Condition ____________
Bedrooms ____________
Full Baths ____ # Half Baths __ (no tub or shower)
Outdoor Shower - Yes ___ No ____
Other Rooms ____________
Heating Fuel: Oil ___ Propane ___ Electric ___None ____
Heating Type: Hot Water BB __ Elec BB ___
Hot Air __ Monitor __ Other:_________
Air Conditioning:
Heat Pump ____ Central ____ None
Inside Wall Finish:
Sheetrock/Plaster ____________
Custom Wood Panel ____________
Plywood Panel____________
Other ____________
Floor Coverings:
Oak/Hardwood ____________
Pine/Softwood ____________
Carpet ____________
Vinyl ____________
Slate/Tile ____________
Other ____________
Chimneys ____________
Fireplaces ____________
Basement:
Unfinished Area (size) ____________
Finished Area (size) ____________
Crawl Space (size) ____________
Attic:
Unfinished Area (size) ____________
Finished Area (size) ____________
No Usable Attic Space ____________

Garage (please give dimensions):
Attached ______ Detached _______
In Basement ____ None __________
Loft:
finished___ unfinished___ size_______

GUEST HOUSE (IF ANY)

Style: ____________ (Cape-Ranch-Colonial-Modern-Other)
Stories ____________
Year Built ____________
Ext Wall cover ____________
Roof cover material ____________
Condition ____________
Bedrooms ____________
Full Baths ____ # Half Baths ____ (no tub or shower)
Outdoor Shower - Yes ___ No ____
Other Rooms ____________
Heating Fuel: Oil ___ Propane ___ Electric ___None ____
Heating Type : Hot Water BB __ Elec BB ___
Hot Air __ Monitor __ Other:_________
Air Conditioning:
Heat Pump ____ Central ____ None ____
Inside Wall Finish:
Sheetrock/Plaster ____________
Custom Wood Panel ____________
Plywood Panel____________
Other ____________
Floor Coverings:
Oak/Hardwood ____________
Pine/Softwood ____________
Carpet ____________
Vinyl ____________
Slate/Tile ____________
Other ____________
Chimneys ____________
Fireplaces ____________
Basement:
Unfinished Area (size) ____________
Finished Area (size) ____________
Crawl Space (size) ____________
Attic:
Unfinished Area (size) ____________
Finished Area (size) ____________
No Usable Attic Space ____________

Garage (please give dimensions):
Attached _______ Detached _________
In Basement ______ None __________
Loft:
finished___ unfinished___ size_________

Other Outbuildings (please give dimensions): Shed________ Pool________ Barn________ Other________________

Please add any other relevant information about structures on your lot: ______________________________

____

Does your lot have any factors which you feel affect its value? ______________________________

____

Is this property your PRIMARY domicile? YES NO

SECTION 2 - PURCHASE DETAILS

If the property was purchased within last 5 years please complete this section, otherwise leave blank:

1. Total Sales Price ______________ Date of purchase ____________________

2. Type of property purchased: Residence____ Vacant Lot_____ Farm____ Woodland___ Commercial___
   Mixed Use (residential and commercial on the same parcel) _____ - if so, has the mixed use continued?
   Yes __ No__ If Yes, what type of commercial use? ____
   Industrial_____ Apartments_____ Other (describe)____________________________________

3. Was any of the purchase price paid in terms other than cash (trade of property or inclusion of non-real estate items)?
   Yes_____ No_____ If yes, please describe: ____
   ____

4. Was any personal property, such as furnishings (do not count appliances), machinery, or livestock, included in the sales price? Yes_____ No_____ Value of items $____________ Please describe the items: ____________________
   ____

5. Did any of the following circumstances apply to the sale:
   Sale Between Relatives_____ Sale Between Friends_____ Sale Between Abutters_____
   Sale Between Business Associates_____ Forced Sale (in lieu of foreclosure, etc.)_____
   Other, such as job transfer, divorce, etc. (please describe)______________________________
   ____
   ____

SECTION 3 - COMPARABLES

Overvaluation claims are based on one of two reasons:
A - overvaluation based on sales market activities.
B - overvaluation based on assessed values of similar properties.
Upon filing either (or both) claims, three properties of comparison should be submitted. Please give information on comparables below.

A - Sales Market Comparable Properties

	SALE # 1	SALE #2	SALE #3
BUYER			
SELLER			
LOCATION			
MAP/BLOCK/LOT			
SALE PRICE			
SALE DATE			
BOOK/PAGE			

B - Similar Properties Compared by Assessed Value

LOCATION / ADDRESS	MAP / BLOCK / LOT	ASSESSED VALUE	OWNER

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 ☐	Assessed value	____________
Date sent ____________	DENIED ☐	Abated value	____________
Date returned ____________	DEEMED DENIED ☐	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: ____________	