

REAL ESTATE & PERSONAL PROPERTY TAX ABATEMENT INSTRUCTIONS FISCAL YEAR 2024

ASSESSORS' OFFICE, TOWN OF SAUGUS
(781)-231-4130

I. DISCLAIMER

THE FILING OF AN APPLICATION FOR ABATEMENT OF REAL OR PERSONAL PROPERTY TAX BEGINS A LEGAL PROCEEDING. WHILE MANY PROPERTY OWNERS CHOOSE TO HANDLE THIS PROCESS THEMSELVES, YOU MAY WISH TO RETAIN LEGAL OR OTHER PROFESSIONAL ASSISTANCE. THIS INSTRUCTION SHEET PROVIDES YOU WITH INFORMATION REGARDING ABATEMENT APPLICATION PROCEDURES, BUT IT SHOULD NOT BE CONSIDERED A SUBSTITUTE FOR PROFESSIONAL ADVICE.

II. GENERAL

TWO FORMS ARE ATTACHED TO THIS INSTRUCTION SHEET. THE FIRST IS A THREE (3) PAGE FORM CH. 59 SEC. 61, TO ASSIST THE BOARD OF ASSESSORS IN REVIEWING YOUR APPLICATION. THE SECOND FORM IS TWO (2) PAGES AND IT IS THE STATE'S FORMAL ABATEMENT APPLICATION. BOTH FORMS SHOULD BE FILLED OUT IN FULL. THESE FORMS ARE NOT OPEN TO PUBLIC INSPECTION. APPLICATIONS MAY BE DROPPED OFF IN THE WHITE DROP-OFF BOX IN FRONT OF TOWN HALL, VIA US MAIL (USPS) OR SENT VIA EMAIL TO THE DEPUTY ASSESSOR AT: IWILT@SAUGUS-MA.GOV. OFFICE HOURS ARE MONDAY 8:30 AM TO 7 PM, TUESDAY - THURSDAY 8:15 AM TO 5 PM AND FRIDAY 8:15 AM TO 12:30 PM.

III. FILING DEADLINE

APPLICATIONS FOR ABATEMENT MUST BE FILED BY THE DATE THE ACTUAL 3RD QTR TAX BILLS ARE DUE. FOR **FISCAL YEAR 2024**, THE APPLICATIONS FOR ABATEMENT MUST BE FILED WITH THE ASSESSORS OFFICE BY **5:00PM FEBRUARY 1, 2024**. FAILURE TO RECEIVE A TAX BILL DOES NOT EXCUSE YOUR FAILURE TO FILE WITHIN THE TIME PERIOD SPECIFIED.

(MGL CHAPTER 59 SEC. 59)

IV. PAYMENT OF TAXES REQUIRED

FAILURE TO PAY YOUR TAX OR A PORTION THEREOF BEFORE INTEREST BEGINS TO ACCRUE MAY RESULT IN A FORFEITURE OF YOUR APPEAL RIGHTS BEFORE THE APPELLATE TAX BOARD. *(MGL CHAPTER 59 SEC. 64)*

V. TIMING OF THE RESPONSE FROM THE BOARD OF ASSESSORS

BY LAW, THE BOARD OF ASSESSORS MUST ACT ON YOUR APPLICATION FOR ABATEMENT WITHIN THREE (3) MONTHS AFTER IT WAS TIMELY RECEIVED. THE BOARD MAY ACCEPT YOUR REQUEST IN FULL OR PARTIALLY, OR IT MAY DENY THE REQUEST. IF THE BOARD FAILS TO ACT WITHIN THREE (3) MONTHS, THE APPLICATION IS DEEMED DENIED. GENERALLY, THE BOARD'S DECISION IS MAILED TO THE TAXPAYER, BUT FAILURE OF THE BOARD TO SEND THIS NOTICE DOES NOT CHANGE THE APPEAL PROCEDURES DESCRIBED BELOW.

(MGL CHAPTER 59 SEC. 64)

VI. APPEALING A DECISION OF THE BOARD OF ASSESSORS

THE TAXPAYER HAS 3 MONTHS FROM THE DATE OF THE BOARD'S DECISION OR FROM THE DATE DEEMED DENIED TO FILE AN APPEAL WITH:

THE APPELLATE TAX BOARD-100 CAMBRIDGE ST, BOSTON, MA 02114 (617-727-3100)

FILING FEES AND A SELECTION OF A FORMAL OR INFORMAL HEARING ARE REQUIRED. THE ATB WILL SCHEDULE THE HEARING AT WHICH THE TAXPAYER BEARS THE BURDEN OF PROOF TO SHOW THAT THE PROPERTY IN QUESTION HAS BEEN VALUED INCORRECTLY. IF THE TAXPAYER OR THE BOARD OF ASSESSORS IS DISSATISFIED BY THE OPINION RENDERED BY THE APPELLATE TAX BOARD IN A FORMAL PROCEEDING, AN APPEAL CAN BE FILED BY EITHER WITH THE STATE SUPREME COURT.

(MGL CHAPTER 58A SEC 7)



Town of Saugus

Office of
 The Board of Assessors
 298 Central St. Suite 3
 Saugus, MA 01906
 (781) 231-4130

Iwona Wilt, MAA, Deputy Assessor
 Tracy Mingoletti, MAA, Assist. Deputy Assessor
 Carlee Young, Principal Clerk

David Ricciardelli, Member
 Daniel Kelly, Member
 Jennifer D'Eon, Member

INFORMATIONAL REQUEST FOR FISCAL YEAR 2024– REAL PROPERTY

PROPERTY IDENTIFICATION:

Assessed Owner: _____
 Assessed Location: _____
 Contact person: _____
 Phone Number: _____
 Mailing Address, City, State, Zip: _____

GENERAL INFORMATION:

This information request form is issued pursuant to the authority of the assessors under M.G.L. Ch. 59, Sec. 61A.

**COMPLETE THIS FORM AND RETURN IT TO THE SAUGUS BOARD OF ASSESSORS, 298
 CENTRAL STREET, SUITE 3, SAUGUS, MA 01906 WITHIN 30 DAYS IN ORDER TO PRESERVE YOUR
 RIGHTS. COMPLETE THIS FORM BY PROVIDING ALL INFORMATION REQUESTED. TYPE OR
 PRINT CLEARLY.**

PART ONE: GROUNDS FOR COMPLAINT

A. **Overvaluation:** The assessment exceeds the full & fair cash value of the property:

1. Indicate the assessed value of the property: \$ _____
2. Indicate your opinion of fair cash value: \$ _____
3. List the properties (3 or more) in your neighborhood you believe are comparable to your property or (3 or more) comparable sales and their assessed values:

A1)		\$ _____
A2)		\$ _____
A3)		\$ _____
A4)		\$ _____
A5)		\$ _____

4. For each property listed above, please fill out the detailed listing below:

	Street address	Land Ac	Living Area	RM/Bed/Bath	Style/Cond
Subject					
Comp A1					
Comp A2					
Comp A3					
Comp A4					
Comp A5					

B. **Improper Classification:** The property's use on January 1, 2023 was improperly noted on the tax bill (or improperly allocated if the property has more than one use)

1. Indicate present classification (from tax bill) _____

2. Indicate class in which property should be classified:

- Class One (Residential) _____
- Class Three (Commercial) _____
- Class Four (Industrial) _____
- Multiple Use Class _____

PART TWO: PHYSICAL DESCRIPTION

Design:

- _____ Bungalow _____ Cape _____ Colonial _____ Contemporary
- _____ Antique _____ Ranch _____ Victorian _____ Split Level
- _____ Other & name _____

Age:

Give approximate age of the home _____, Opinion of Condition _____

Story Height:

Number of stories _____

Attic:

- _____ Finished _____ Unfinished _____ None

Garage:

- _____ Attached _____ Detached _____ None
- # of cars _____

Basement:

- _____ Full _____ Partial _____ None
- Give percent of basement that is finished _____

Heating & Cooling:

Number of systems: _____; Type of fuel: _____; System Type: _____

List the total number of rooms:

- _____ Bedrooms _____ Full Bath _____ 1/2 Bath _____ Kitchen
- _____ Den _____ Dining _____ Living _____ Office
- _____ All others

Other attachments:

- _____ Porches _____ Patios _____ Decks
- _____ Sun Rooms _____ Other List _____

Rehabilitation / New Construction:

Has there been any new construction or significant rehabilitation performed on the property during the last 5 years? YES _____ NO _____

If YES, list each expenditure made:

Year of Remodel/Construction Description & Cost

_____	_____
_____	_____
_____	_____

Purchase Information: If your property was purchase within the last two years please supply the following information:

Date of Sale: _____
Purchase Price: _____
Down Payment: _____
First Mortgage: Amount: _____ Rate%: _____ terms: _____
Second Mortgage: Amount: _____ Rate%: _____ terms: _____

Was there any non-real-estate items included in the sale? Yes _____ No _____
If Yes, list those items & approximate value:

Rental & Income Information: If any part of the property is rented, please complete the following and supply leases or tax schedules to substantiate rents:

	Furnished?		Monthly Rent\$
Unit 1	Yes	No	_____
Unit 2	Yes	No	_____
Unit 3	Yes	No	_____

Indicate what is included in the Rent (example heat, electricity, trash pickup etc.)

List the yearly expenses for the rental property:
Heating _____ Insurance _____ Repairs _____
Light & Power _____ Other: _____

SIGNATURE:

I CERTIFY UNDER THE PAINS AND PENALTIES OF PERJURY THAT I AM EITHER THE OWNER OF THE PROPERTY OR THE AUTHORIZED REPRESENTATIVE OF THE OWNER AND THAT ALL OF THE INFORMATION SUPPLIED IN THIS REQUISITION IS TO THE BEST OF MY KNOWLEDGE TRUE & CORRECT. AUTHORIZED AGENTS MUST SUPPLY A LETTER FROM THE HOMEOWNER THAT THEY ARE AUTHORIZED TO ACT ON THE OWNER'S BEHALF.

SIGNED _____ DATE _____

PRINT FULL NAME

Saugus

Name of City or Town

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX

FISCAL YEAR 2024
 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 (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 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

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 _____		
Data changed _____	Appeal _____		Board of Assessors
	Date filed _____		
Valuation _____	Decision _____		
	Settlement _____	Date: _____	