

SUDBURY, MA

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;

278 Old Sudbury Rd

Sudbury, MA 01776

must be filed with assessors not later than due date of first actual (not preliminary) tax payment for the fiscal year.

INSTRUCTIONS: Complete ALL of the 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

Email: _____

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



Town of Sudbury FISCAL YEAR 2024

Real Estate Assessments and Abatement Applications-Dates & Deadlines

Introduction:

Assessors are charged with valuing every property in the municipality fairly and equitably. Each year the Sudbury Assessors assign a “full and fair cash value” to every parcel of real estate in the town. If a taxpayer believes that the valuation of their property is not assessed accurately, they have the right to file for an abatement as provided in M.G.L. Ch. 59, Sections 59-69. The time for filing an application for abatement under M.G.L. Ch. 59, Sections 59-69 is quite specific. To be considered timely filed the FY 2024 applications for abatement must be filed at the Assessor’s Office on an approved application (State Tax form 128) no later than February 1, 2024. The Board then reviews the relevant material and formulates a decision within the allowable 3-month timetable.

When and How to Apply:

Sudbury’s fiscal year runs from July 1 to June 30 (FY 2024: July 1, 2023 thru June 30, 2024). Assessments are estimates of what the value of each property was on January 1 prior to the beginning of the fiscal year. The data used to establish those values are compiled from sales of the preceding calendar year. For example, FY 2024 commenced July 1, 2023, and the values were fixed as of January 1, 2023. The sales data used to determine the values were extracted from calendar year 2022 property sales. Only “arm’s length” marketplace-derived sales may be considered (i.e., sales involving a willing buyer and a willing seller unrelated to each other and free from compulsion to buy or sell). Consequently, when the new Fiscal Year assessments appear on tax bills issued on January 1, 2024, the data (i.e., comparable sales) used to arrive at those values will be 12 to 23 months old. For that reason, it is important for taxpayers to realize that property assessments represent value as of a fixed point in time (1/1/2023), and may not reflect present market value. For example, the sale of a property that occurred in the summer or fall of 2023 is not relevant to the FY 2024 assessments. Calendar year 2022 arm’s length sales will be considered, reviewed and analyzed in conjunction with the FY 2024 sales analysis.

What to Expect and When:

When an abatement application is received, it is date stamped, logged in and processed for the Assessors review. Upon review of the application for abatement, a determination will be made as to whether a physical property inspection is warranted. If so, a representative of the Assessors will contact the property owner for an inspection appointment. Next, the Assessor will review relevant market data and supporting documentation.

When an application is filed by a taxpayer, the rationale given by the taxpayer should be concise, yet comprehensive enough to indicate the reason for appeal. If the taxpayer’s claim is of factual errors related to the property, details related to the errors should be submitted with the application (e.g., incorrect square footage, age of home, etc.). If the claim is that the property’s value is overstated relative to the real estate market, documentation substantiating the taxpayer’s opinion of value should be provided.

By law the Assessors have 3 months to act on timely filed applications, and will notify the taxpayer of the Board’s decision within ten days of its determination. The applicant will be notified in writing as to whether an abatement has been granted, denied or deem denied. A deem denial would indicate that the Board did not reach a decision or act on the application within the 3-month time limit.

Appeal of the Board of Assessors Decision:

If you are not satisfied with the decision of the Board of Assessors – or if you have not received a notice of the Board of Assessors decision within (3) months from the date you filed your abatement application, you may appeal to **the Massachusetts Appellate Tax Board, (ATB)**, a state agency that hears appeals from taxpayers who have been denied or not satisfied by the Board of Assessors decision at the local level. The ATB hears appeals on the disputed value of real property and personal property. It also hears appeals on the denial of abatements for excise tax, and personal and charitable exemptions, Department of Revenue and state tax.

Appeals to the ATB must be filed within three (3) months from the date of the Board of Assessors decision. If you received no notice of the Board of Assessors decision, then an appeal may be filed after three (3) months from the date you filed your abatement application. If the tax is over \$5,000.00 it must be paid timely without incurring interest in order to file an appeal with the ATB.