

Appealing your Fiscal Year 2024 Property Assessment

For a successful assessment appeal, there are procedures that the applicant must follow. First, it is important to note that **abatement applications must be based on valuation only**.

Applications based on the amount of taxes, yearly change in taxes, or services received, are not valid and will not be considered for abatement.

The Assessors' function is to determine fair market value of all properties in the City as of January 1st preceding the start of the fiscal year. The valuation date for your Fiscal Year 2024 assessment is January 1, 2023. Your assessment was established using sales that occurred during calendar year 2022 for residential properties. If you believe your assessment is not accurate there are a few steps you should take to file an appeal:

- 1) Review your property record card for accuracy. The data on your property record card is the primary determinant of value. Property record cards are public records and are available at: <https://gis.vgsi.com/medfordma> After entering your address, click the Red "Field Card" tab to view your property record card. Some building attributes and/or features are factors in calculating the value, others are descriptive only and do not impact value. Building dimensions are an important factor in valuing property. We use exterior dimensions for calculating square footage. Once you have completed your review of your property record card, if you believe an error has been made please identify it on your abatement application.
- 2) We suggest you schedule a phone call or meeting with a member of the Assessing Staff to review your property record card and your assessment. Our office hours are Monday, Tuesday and Thursday 8:30am to 4:30pm, Wednesday 8:30am to 7:30pm and Friday 8:30am to 12:30pm. Please call our office (781-393-2435) or email our office (assessors@medford-ma.gov) to discuss your assessment.
- 3) Massachusetts law states your abatement application must be filed with your local Board of Assessors by the payment date of your first actual bill, February 1, 2024. Therefore, **your abatement application for Fiscal Year 2024 must be received in the Assessor's office by close of business on Thursday, February 1st, 2024 or USPS Postmarked February 1, 2024.**
- 4) The Board of Assessors requires all abatement applicants to have an *interior and exterior* review of their property prior to consideration of an abatement application. You are responsible to schedule the appointment for this visit. Applicants are encouraged to schedule this at the time the abatement application is filed. The Board of Assessors will DENY an application for abatement if the property has not been visited by a member of the Assessing staff.

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)

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[] []

Return to: Board of Assessors 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

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 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: _____

Assessors' Use Only

Application No.

Board of Assessors City of Medford

85 George P Hassett Dr., Rm 109
Medford, MA 02155
TEL. 781-393-2435

CHAPTER 59, Section 61A REQUEST – RESIDENTIAL PROPERTIES THIS IS NOT AN ABATEMENT APPLICATION THIS FORM IS TO BE FILED WITH STATE TAX FORM 128 FOR RESIDENTIAL PROPERTIES

Please read the following carefully. This document is to be filed with all residential abatement applications. This is an attempt to obtain additional information as authorized under the provisions of Section 61A of Chapter 59 of Massachusetts General Laws which provide as follows:

“A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within thirty (30) days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.”

General Instructions – Please note that abatement applications should be based on valuation only. Applications based on the amount of taxes, yearly change in taxes or services received are not valid, and will not be considered for abatement.

The application you have submitted is for overvaluation of Real Property within the City of Medford. The values developed for the City of Medford have been reviewed and certified by the Massachusetts Department of Revenue. You will be responsible for presenting information to the contrary in writing, with supporting documents. Additionally, you will be required to grant a complete interior and exterior inspection of your property. Refusal of any of the above requests may result in the denial of your application. Please complete all sections of the form as they apply to your abatement application.

Section One – Property Information – (supply all information as requested and attach to application)

Parcel ID (Map/Lot)

Property Address:

Bill Number:

Owner (Last Name, First Name)

Contact Information

Name

Mailing Address

Section Two – Certification

Return this form with your abatement application and any additional information to the Medford Board of Assessors.

OWNER CERTIFICATION:

I certify under the pains of perjury that the information supplied this form is true and correct.

Signature of Applicant

Date

REPRESENTATIVE STATEMENT:

I certify under the pains of perjury that the information supplied in this form is true and correct and that I am the owner's authorized representative.

Applicant

Date

Please Note: Applications submitted by representative on behalf of the owner will be considered incomplete without a letter of authorization.

Section Three – Grounds for Abatement: You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 *of the previous year* 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 similar properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

Complete all sections that apply to your abatement application.

1. OVERVALUATION claims are based on 1 of 2 reasons:

SALES MARKET ACTIVITY or PROPERTY DATA ERRORS

List the assessed value of your property \$ _____

Indicate your opinion of value \$ _____ based on: _____

SALES MARKET ACTIVITY claims:

List three or more sales of homes with *very similar characteristics* to your own that **sold in 2022 for residential properties. All other property types use sales from 2021 and 2022.**

Address	FY 2024 Assessed Value	Sale Price	Sale Date	Building Style

Use additional sheets if necessary

PROPERTY DATA ERRORS claims:

This is if you feel the property description is inaccurate, including errors in the living area, features of the building improvements, etc. Any discrepancies can impact your assessed value either *positively or negatively*. It is recommended that you obtain a copy of your property record card from the Assessors' Office and review it carefully.

List the data error(s) on your property record card _____

Use additional sheets if necessary

2. DISPROPORTIONATELY ASSESSED in comparison with other similar properties:

Complete the following, using properties with very similar characteristics to your own (year built, condition, quality of construction, building style, etc.)

Address	FY 2024 Value	Building Style	Site Index (Neighborhood)	Other Important Features

Use additional sheets if necessary

3. The property is CLASSIFIED INCORRECTLY as residential, open space, commercial or industrial property.

Please describe: _____

4. The property is PARTIALLY OR FULLY EXEMPT.

Please explain: _____
