

**APPLICATION FOR ABATEMENT FOR AFFORDABLE ACCESSORY DWELLING UNIT****FISCAL YEAR** \_\_\_\_\_**Bill House, No. 4300. House Docket, No 4639**

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59 §60)

**Return to:****City of Salem Assessing Department****93 Washington St. Salem, MA 01970**Must be filed with the required documents on or  
before the deadline of September 1st every 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.☐ Other. Specify: \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

No. Street City/Town Zip Code

**B. PROPERTY IDENTIFICATION.** Complete using information as it appears on tax bill.

Tax bill no. \_\_\_\_\_ Assessed valuation \$ \_\_\_\_\_

Location \_\_\_\_\_

No. Street

Parcel identification no. (Map-Lot-Suffix) \_\_\_\_\_ Land area \_\_\_\_\_ Class Code \_\_\_\_\_

Property type(s) \_\_\_\_\_

**C. QUALIFICATIONS.**

Have you received or are you seeking a grant by the City of Salem for the purpose of building the Accessory Dwelling Unit? Yes No

Have you scheduled the required inspection with the Assessing Department? Yes No

Do you have the required Certificate of Occupancy issued by the Building Department? Yes No

**D. LEASE AND RENTS.** List the names of the tenants and rents to be collected

Tenant(s) Name: \_\_\_\_\_

Lease Start Date: \_\_\_\_\_ Lease End Date: \_\_\_\_\_ Monthly Rent: \$ \_\_\_\_\_

**E. YOU MUST SUBMIT THE SIGNED LEASE AGREEMENT OR ATTESTATION FROM YOUR TENANT ALONG WITH THIS FORM**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.

Monthly rent, including utilities, is not to exceed 70% of the Fair Market Rent Limit established by the United States Department of Housing and Urban Development for the City of Salem for the most recent year. \*The FMR changes annually

Fiscal Year 2023 Limits per ADU are:

Efficiency/Studio	1 bedroom	two bedroom	3 bedroom	4 bedroom
\$1,417.50	\$1,538.60	\$1,844.50	\$2,244.90	\$2,478.00

<https://www.huduser.gov/portal/datasets/fmr.html>

#### 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.

#### Filing Information

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the Assessing Department annually on or before September 1st with the required documentation signed by the property owner leasing the affordable dwelling unit.

**PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. 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.

**ASSESSORS DISPOSITION.** Upon applying for an abatement, you are required to provide interior and exterior access to the property by the assessors for inspection. This encompasses all areas including those that are not subject to the additional dwelling unit. Failure to permit an inspection will result in the denial of your application.

**BUILDING DEPARTMENT DISPOSITION.** Upon applying for an abatement, you are required to provide a Certificate of Occupancy for the ADU from the Building Department demonstrating the unit is legal. Prior to applying, a building permit or C/O should be granted and closed by the Building Department inspectors.

**REQUIRED INFORMATION.** You are required to provide the signed leases and the tenants contact information. If the tenant is a family member who does not pay rent, then a signed attestation of the agreement by both parties is required.

**APPLICATION TIME FRAME.** This annual application is to be filled out and returned to the Assessor's Department at 93 Washington St. Room 6. Salem, MA starting from January - until September 1st every year. If granted, this deduction does not continue into following years without resubmitting an application and supplying the required documents and permitting any necessary inspections.

**APPEAL.** You may appeal to the Board of Assessors within 30 days of the decision.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Notwithstanding the provisions of any general or special law to the contrary, upon the approval by the Salem City Council of Salem's Affordable Accessory Dwelling Unit Ordinance, an Affordable Accessory Dwelling Unit in the City of Salem, shall be exempt from taxation under Chapter 59 of the General Laws.

SECTION 2. Such exemption shall be based on the value of an additional bedroom(s), not the value of the accessory dwelling unit with a kitchen and bath. SECTION 3. The property owner leasing the affordable dwelling unit shall upon initial application and annually thereafter, on September first, submit to the City of Salem or its agent, documentation necessary to confirm their eligibility for the tax exemption for the affordable accessory dwelling unit. SECTION 4. Maximum rents shall not exceed seventy percent of the established Fair Market Rent limit as established by the United States Department of Housing and Urban Development for the City of Salem for the most recent year.

SECTION 5. Households who have received a loan administered by the City of Salem for the purpose of building the Accessory Dwelling Unit shall not be eligible for the tax incentive for the term of the loan.

#### DISPOSITION OF APPLICATION (CITY USE ONLY)

GRANTED \_\_\_\_\_

Assessed value \$ \_\_\_\_\_

Assessed tax \$ \_\_\_\_\_

Abated value \$ \_\_\_\_\_

Abated tax \$ \_\_\_\_\_

DENIED \_\_\_\_\_

Date Voted \_\_\_\_\_

Date returned \_\_\_\_\_

Board of Assessors

Issued Certificate of  
Occupancy  
date: \_\_\_\_\_

Assessing Department

Inspection Date \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_