

SALEM

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: Salem City Hall - Assessors Department
93 Washington Street - Room 6
Salem, MA 01970

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

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: _____	_____



CITY OF SALEM, MASSACHUSETTS

ASSESSING DEPARTMENT
93 WASHINGTON STREET - ROOM 6
SALEM, MA 01970
TEL. (978) 619-5608
FAX (978) 744-2069
ASSESSOR@SALEM.COM

DIRECTOR OF ASSESSING
STEPHEN CORTES

BOARD OF ASSESSORS
RICHARD W. JAGOLTA, JR.
ROBERT F. MILLERICK
TINA ZELANO

Dear Taxpayer:

This information requisition form is issued pursuant to the full and fair cash valuation of your real property and is being made by the Board of Assessors, under M.G.L. Ch. 59 Sec. 61A, in response to the filing of an application for abatement for FY2024. This form must be completed in full and returned to the Assessors' Office within 30 days after applying, however it is highly suggested this request be filed with your abatement application. **Failure to comply within 30 days after the request and/or refusal to inspect the property shall bar any statutory appeal under this chapter unless the applicant was unable to comply for reasons beyond their control.**

ASSESSED OWNER: _____

PROPERTY LOCATION: _____

Parcel ID: _____ FY2024 ASSESSED VALUE: \$ _____

TELEPHONE NUMBER: _____

Have you scheduled the required inspection with the Assessors? _____

Complete all sections which apply to your abatement application.

PROPERTY DESCRIPTION

Please describe the physical features of the subject property.

Style of Home _____ Year Built _____ # of Rooms _____ # of Bedrooms _____

of Full Baths _____ # of Half Baths _____ # of Fireplaces _____ # of Kitchens _____

Central AC (Y/N) _____ Central Vac (Y/N) _____ Type of Heat _____ Fuel Type _____

Square feet of Finished Living Area _____ Finished Basement (Y/N) _____ % finished _____

of Basement garages _____ Attached garage _____ sq ft _____ Detached Garage _____ sq ft _____

Overall Condition _____

Describe any yard items (i.e. pools, sheds etc.) include type of structure, age, size and condition.

State any current special circumstances or conditions which you feel affect the fair market value of your property or anything further you wish the Board of Assessors to consider.

MARKET DATA

State your opinion of the full and fair cash value of your property as of 01/01/2023 and detail the facts that lead to the conclusion. \$_____ "Full and fair cash value" is defined as "100% of a property's fair market value, which is the price an owner willing, but not under compulsion, to sell, ought to receive from the one willing to buy not under compulsion, to buy."

(Bennett v. Board of Assessors of Whitman 354 Mass. 239, 240 (1966))

List at least three calendar year 2022 **sales** of comparable properties, which you have utilized to support your opinion of value. Be sure to use properties that are similar to yours in location, lot size, gross living area of the dwelling, age, quality and condition. These sales should also have occurred reasonably close to the assessment date.

	STREET ADDRESS	SALE DATE	SALE PRICE	LOT SIZE	LIVING AREA	STYLE	YR BUILT	# of BED RMS	ASSESSED VALUE
SUBJECT									
COMP 1									
COMP 2									
COMP 3									

List three **assessments of comparable properties** which you have utilized to support your contention of disproportionate assessment. Be sure to use properties that are similar to yours in location, lot size, gross living area of the dwelling, age, quality and condition.

	STREET ADDRESS	SALE Y/N?	LOT SIZE	LIVING AREA	STYLE	YR BUILT	#of BATH RMS	#of BED RMS	ASSESSED VALUE
SUBJECT									
COMP 1									
COMP 2									
COMP 3									

Was there an appraisal for a bank or a comparative market analysis performed by a real estate broker for 2022? If the answer is yes, please attach a copy of the report to this form.

SALES INFORMATION

Was this property purchased within the last two years? _____ If Yes, please fill out the following information regarding the purchase.

What type of property was purchased? Vacant Land___Single Family___Two Family___Condo _____ Commercial _____ Industrial _____ . Month and year sales price was agreed upon _____

Did the seller finance any of the purchase price? Y/N_____were there any sales or financing concessions? Y/N_____ If yes, please describe: _____

Was any of the purchase price paid in terms other than cash (such as trade)? Y/N_____If yes, please state the terms _____

Was there any personal property (such as furnishings, machinery, livestock, etc.) included in the sales price? Y/N_____If yes, please state the value of such items \$_____Please describe these items.

_____ If any unpaid taxes or assessments or any expenses were assumed by the buyer and not included in the sales price, please state the amount \$_____.

Please answer *Yes or No* to the following:

Was this a sale between relatives? ___Was it a sale of an undivided interest? _____

A sale transfer between related parties (company sale etc.)? _____

A forced sale (auction, foreclosure, bank sale, bankruptcy, etc.)_____

If the purchase was for vacant land did the purchase price include a septic system or well?

_____ If the property wasn't recently sold, has the property been listed for sale within the past year? If the answer is yes, state the listing price here: \$_____

COST DATA

State any new construction, alterations or rehabilitation such as new bathrooms, new kitchen, heating, electrical, additions, etc. performed or under construction on the property during the last five years.

Date Remodeled	Description of Construction	Cost of Project Constructed Renovations

LEASE & EXPENSE DATA

If any portion of the property is leased or rented, please supply the following information for the year preceding the beginning of the Fiscal Year for which the Abatement Application applies. i.e. calendar year 2022 for FY 2024.

- Calendar year 2022 rent for each tenant, including length of lease, lease date, renewal options, guaranteed rental, renewal rate, overage terms, gross leasable area (sq ft), per square foot rent, type of lease (Net, NN, NNN).
- The expenses paid by each tenant, including but not limited to real estate taxes, heat, air condition, electricity, cleaning, plowing rubbish removal, building insurance, repairs and maintenance, property management (itemized). Please also include overage clauses.
- The expenses paid by the owner for each of the above categories as well as, interest, depreciation and any other expenses related directly to the property (itemized).
- The total income for the property by calendar year, and if applicable the total gross sales at the property location.

I HEREBY CERTIFY THAT ALL STATEMENTS ON THIS INFORMATION FORM ARE ACCURATE AND TRUE, AND AGREE THAT THEY ARE MADE SUBJECT TO THE PAINS AND PENALTIES OF PERJURY.

Signed: _____ Date: _____

ANNUAL EXPENSES

INDICATE WITH "X"

Expenses Paid / Items Supplied by Owner

APARTMENT INCOME

NO. UNITS OF THIS TYPE	NO. OF ROOMS	NO. OF BEDROOMS	NO. OF BATHS	RENT PER MONTH	FLOOR LEVEL	H E A T	E L E C T R I C	R U B B I S H	A I R C O N D.	R E F R I G E R A T O R	S T O V E	D I S H W A S H E R	D I S P O S A L	F U R N I T U R E	M I C R O W A V E

* Excluding Bathrooms

HOTEL/MOTEL INCOME

TYPE	No. UNITS	RATES			ANNUAL OCCUPANCY PERCENT
		HIGH	LOW	SWING	

OTHER INCOME

PARKING	OTHER
LAUNDRY	OTHER
VENDING	OTHER

SALES INFORMATION

If the property was purchased within the past 10 years, complete the following.

LAND ONLY	LAND AND BUILDINGS
PRICES _____ DATE ____/____/____	PRICES _____ DATE ____/____/____
COMMENTS ON ANY SPECIAL CONDITIONS	

CONSTRUCTION COSTS

Complete if construction or major remodeling was performed within past 10 years

OTHER INFORMATION

Please provide any information which may assist in arriving at a fair and equitable appraisal of this property.

Items	20__	20__
MANAGEMENT	GROSS AREA	
	NET LEASABLE	
	MNGMNT FEE	
	COMMISSIONS	
	LEGAL	
	ACCOUNTING	
	PAYROLL TAX	
GENERAL	SNOW REMOVAL	
	BLDG SUPPLIES	
	TRASH	
	MISC.	
CLEANING	WAGES	
	SUPPLIES	
	CONTRACT SERVICES	
UTILITIES	HEATING	
	ELECTRIC	
	AIR COND.	
	WATER	
	SEWER	
	ELEVATOR	
	OTHER UTILS.	
CONSTRUC-TION	DECORATING	
	REPAIRS AND MAINTENANCE	
	TENANT ALLOW.	
	OTHER CONSTR.	
FIXED EXPENSE	INSURANCE	
	REAL ESTATE TAXES	
	OTHER TAX	
	DEPRECIATION	
	FURN. & FIXT.	
	INTEREST	
	LAND RENT	
OTHER	BAD DEBT	
	VAC RATE	
	OTHER EXP.	
TOTAL		

PREPARED BY _____

DATE ____/____/____

Phone No. _____