



TOWN OF NORTH ATTLEBOROUGH BOARD OF ASSESSORS

Paul B. Pinsonnault, *Chairman*
John V. Bellissimo
John C. Kraskouskas

Assistant Assessor

Please read the Taxpayer Information on the back page of the Abatement Form. This Section lists reasons for filing an abatement, lists those residents who may file, when and where to file, the taxpayers' responsibility, the duties of the Board of Assessors and an owners right to appeal.

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All information is confidential.

Generally no meetings are scheduled with the Assessors until the Board has reviewed all abatements. The Assessors may call you if they have questions after reviewing your application.

Please make sure you have completed all of the following:

- ✓ Make sure all gray areas on the Abatement form are filled out
- ✓ Explain #3 in detail. List your opinion of value. Attach additional information to form
- ✓ Check the boxes that apply also be sure to check your reason for filing
- ✓ Include Map/Block/Lot for all properties to which you are comparing
- ✓ Tax bill number – This can be found on your tax bill
- ✓ Map/Block/Lot – This is your *parcel or account id* shown on your tax bill
- ✓ Sign and date the form
- ✓ Include a telephone number to assist the Board should they need to contact you.

The deadline for filing is May 2, 2011.

**A copy of your completed form may be faxed to our office at (508) 643-3372.
Abatement forms are available on the Internet at www.north-attleboro.ma.us**

Applications received after May 2, 2011 cannot be considered under Massachusetts General Law Chapter 59 Section 59.

If you have any questions please contact:

Board of Assessors
43 South Washington St.
N. Attleboro, Ma 02760

PHONE: (508) 699-0117
FAX: (508) 643-3372

Office Hours: Monday – Wednesday & Friday 8 – 4
Thursday 8 – 7

Property information available on line at: <http://www.visionappraisal.com>

2011

D. SIGNATURES.

Subscribed this _____ day of _____, _____		Under penalties of perjury.
Signature of applicant _____		/s/
If not an individual, signature of authorized officer _____		/s/
		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 owner's administrator or executor,
- 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 board of 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 between September 20 and October 1. 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 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 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. 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: _____	_____

OWNER NAME:

PROPERTY LOCATION:

MAP/BLOCK/LOT:

REASON(S) ABATEMENT SOUGHT: Continuation of explanation for Abatement Application.

List specific properties when comparing values.