

## **Additional Information for Filing an Abatement Application**

Please read the back of your tax bill and the back of the application form for important information regarding your rights. Failure to pay your bill on time or to comply with abatement filing procedures or deadlines may limit the ability of the assessors to act on your application and your ability to appeal any decision of the assessors. If filing by mail, your application must be postmarked by the USPS no later than the deadline of February 1, 2022, and must be addressed directly to the assessing department. Do not include your application with your payment as it will not be considered filed until it reaches the assessors office. Any application received after the deadline, or postmarked after the deadline, cannot by law be considered by the assessors.

The Board of Assessors has carefully reviewed the real estate sales that have taken place in Beverly, with particular attention to arms-length sales in 2020, in order to determine the fair market value as of January 1, 2021, of all residential properties within the city. Although sales occurring in 2021 may provide an indication of value for FY2022, those sales will form the basis for assessing properties for FY2023. Taxpayers should rely as much as possible on 2020 or early 2021 arms-length sales to substantiate their case.

For income producing apartments and commercial properties, the Board has relied on income and expense information previously provided by property owners in order to determine valuations, as sales information for these properties is typically limited. Please note that failure to respond to the Board's request for such information last spring, or refusal to provide such information upon a current request, may result in denial of your application and may negate your appeal rights.

It is important to understand that FY2021 assessments were based on the assessment date of January 1, 2020. On this date, the ongoing COVID pandemic had yet to emerge in this country, and therefore was having zero impact on the real estate market, and was not considered in arriving at FY2021 values. Any COVID impact as of January 1, 2021 should be reflected in assessments for FY2022, based on 2020 market data. Similarly, a taxpayer's inability or difficulty in paying the tax will not be considered in the Board's decision making as it has no impact on the property's value. Anyone having difficulty paying their taxes should view the "Exemptions and Tax Deferrals" option on the assessors web page to see if they are eligible for a personal tax exemption.

Tax abatements are typically granted when it can be shown that the assessment exceeds the fair market value of a property as of January 1, 2021, or that the assessment was based on incorrect property data. Sales information is available at the Assessor's Office that includes all the sales that were used to determine your current assessment. You can request a copy of your property record card, or access property data online for any Beverly property at the City website at [beverlyma.gov/government/city-assessors/](http://beverlyma.gov/government/city-assessors/). If relying on sales to dispute your value, please ensure that the sales used are comparable to your property, in terms of style, location, size, etc. If you feel that the assessment was based on incorrect data, please identify the specific error.

The Board has three months from your filing date to act on your appeal, and notify you in writing. As part of the process, the Board may request additional information or request an inspection of the property. Failure to comply with such a request will result in the denial of your appeal. If you disagree with the Board's decision, you will have three months from the date of the decision to appeal it to the Appellate Tax Board (ATB) in Boston.



**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: _____	