

**TOWN OF UPTON  
BOARD OF ASSESSORS  
TAXPAYER INFORMATION GUIDE**

**ABATEMENT PROCEDURE FISCAL YEAR \_\_\_\_\_**

**FILING DEADLINE February 1**

This explains the procedure for applying for an abatement of property tax.

Application forms are available at the Assessor's Office, Upton Town Hall from Monday, Wednesday, Thursday between the hours of 8:00 a.m. - 4:00 p.m., Tuesday 9:00 a.m. -6:00 p.m. Friday 8:00 a.m. - 12:00 p.m. or on the Upton website under the Assessor's office forms. Phone us at #508-529-1002. Email: ttardy@uptonma.gov

The abatement application form contains all of the WHO – WHERE – WHAT – WHY information you will need to start the process. The purpose of this guide is to explain that all important **HOW**.

On your tax bill, one of the most important things to notice is the ASSESSMENT DATE. The value shown on your bill is as of **JANUARY 1** \_\_\_\_ **NOT** the day you received the bill.

If you think that your VALUATION indicated on your tax bill is wrong, obtain an application for abatement and **read everything** on the front and back of the form.

Now, considering the Assessment Date, re-think whether or not you agree that the valuation is a reasonable indication of what your property might have sold for **ON OR ABOUT THAT DATE** ( **January 1, \_\_\_\_**).

If you still think the valuation is wrong, fill out the front of the application and file it (**delivered** to the Assessors office, or USPS postmarked) before the above deadline.

The Board of Assessors is prevented by law from granting abatements unless you file on time.

Now that that's explained, what's next? Make a copy of your tax bill and attach it to your application.

As a matter of course, when you get the application for abatement form from our office, you will also receive a form titled **"INFORMATION REQUISITION"**. We have created this form in order to help you "make your case" and justify the reasoning behind your application. The Board of Assessors has the authority under Mass General Laws Chapter 59, Section 61A, to require that this form be filled out and returned within 30 days or they may deny the application for abatement.

An Application for abatement for OVER\_VALUATION should be based on one of two reasons:

1. Sales of properties with very similar characteristics such as location, lot size, structure, size, type, age, and condition that have occurred reasonably close to January 1, the assessment date, and that indicate your property is incorrectly valued.
2. Assessed Values of properties with very similar characteristics, (as listed above), that indicate that your property is incorrectly valued.

Whichever the case, you will find all the information needed to substantiate your claim at our office.

Now is time to do some homework.

If you did not receive a "printout" of your property with your application forms, you should ask for one so you can check for errors in the listing of characteristics. **In the processing of your application, one of the very first things we may do is to inspect the property, inside and outside, in order to verify the appraisal data on file.**

Filling out the Information Requisition form:

**PART ONE: GROUNDS FOR COMPLAINT:**

Having first filled out the top portion, identifying who you are and what property is involved, you should enter YOUR OPINION OF THE VAULE IN DOLLARS, in the space provided.

Next, fill in the space provided to tell us which sales or other assessed values you feel would substantiate your opinion of the value. You should offer at least three (3) properties other than your own with sales or assessed values to make your case. **IMPORTANT:** be sure to use **“comparable”** properties that have **very similar characteristics** to your own.

All sales data and valuations of all property in town can be found in the Assessor’s office. Property cards and maps can also be obtained from the Upton web page [www.uptonma.gov](http://www.uptonma.gov) In addition, the records of all the characteristics of your parcel, and all other properties, are available through the public information computer terminal in the mapping room. If you have any difficulties using the terminal, we will assist you in finding any property you are interested in.

Next you will find a section for “Improper Classification”. This will not be of value to you as Upton has a single tax rate for all classes of property. The space is there for those cities & towns which have a different (split) tax rate for property classified Commercial vs. Residential

The **PURCHASE INFORMATION** section is next. Please fill in all requested data if your property was purchased within the past 2 years, if you have owned it 3 or more years, you can leave this area blank.

**PART TWO: PHYSICAL DESCRIPTION** is on the back of the form. Please complete all areas in this section. Use additional sheets if necessary to describe anything that you feel has an effect on the market value of your property. Please be complete.

**PART THREE: RENTAL AND INCOME INFORMATION.** Some properties in Upton are rented or have accessory apartments, which are rented. One of the methods of valuation utilizes the income stream of a property as a tool to calculate a market value. If you rent out any portion of your property please complete this section.

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**If you did not** turn in the “Information requisition” with your application for abatement, please be sure to file it with our office within 30 days of the filing of your application. If this form is not filled out completely or is not filed within 30 days, the Board may deny your application.

The Board of Assessors has 3 months **from the date you file** your application for abatement to take action. If the board does not take action within this time, your application is “Deemed Denied” by act of law. You will receive notification of disposition from our office regardless of whether that disposition was to grant or deny your abatement.

If you desire a meeting with the full Board of Assessors, please request one. You will be scheduled at the first available opportunity after verification of the appraisal data. The Board generally meets on the 2<sup>nd</sup> & 4th Wednesday evenings @ 4:00 p.m. at the Town Hall. If these times do not work for you please let us know and we will do our best to schedule at a different time.

If you are dissatisfied with the board’s decision, or your application is deemed denied, you have the right to file an appeal with the Appellate Tax Board in Boston, phone 617-727-3100. You can visit the ATB’s web site at;[www.mass.gov/atb](http://www.mass.gov/atb) Your right of appeal lasts for 3 months from **the date of the decision of the Board of Assessors**, or from the date your application was deemed denied.

Our assistant will answer any questions you might have about this entire process. Phone # 508-529-1002 or Email: [ttardy@uptonma.gov](mailto:ttardy@uptonma.gov).

TOWN OF UPTON  
ASSESSING DEPARTMENT  
508-529-1002

INFORMATION REQUISITION  
FY \_\_\_\_\_

DATE SENT \_\_\_\_\_

Date submitted \_\_\_\_\_

**RESIDENTIAL PROPERTY 1,2,3 FAMILY, CONDOMINIUM**

Assessed Owner: \_\_\_\_\_

Assessed location: \_\_\_\_\_

Map \_\_\_\_\_ Lot \_\_\_\_\_ Bill # \_\_\_\_\_ Assessed value\$ \_\_\_\_\_

**GENERAL INFORMATION**

This information requisition form is issued pursuant to the authority of the assessors under M.G.L. Ch. 59,S. 61A. Complete this form and return it to the Assessors Office, Town Hall Upton, MA 01568 on or before 30 days after receipt of the form in order to preserve your rights. **FAILURE TO SUBMIT ALL REQUESTED INFORMATION WITHIN 30 DAYS COULD CAUSE DENIAL OF THE ABATEMENT APPLICATION.** Complete this form by providing all information requested. Type or print clearly with ballpoint pen.

**PART ONE: GROUNDS FOR COMPLAINT:** Complete all sections which apply to your abatement application.

\_\_\_ OVERVALUATION: claims are based on 1 of 2 reasons:

A. based on **Sales Market Activities**

B. based on **Assessed Values of Similar Properties**

The applicant's opinion of value is \$ \_\_\_\_\_ based on: \_\_\_\_\_

A) If your claim is based on Sales Market Activities then fill in the following:  
(Use properties with very similar characteristics to your own home)

<u>Map/lot</u>	<u>Address (Upton properties)</u>	<u>Date of Sale</u>	<u>Price</u>
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1) \_\_\_\_\_

2) \_\_\_\_\_

3) \_\_\_\_\_

Use additional sheets as necessary

PURCHASE INFORMTION: If your property was purchased within the past two years:

DATE OF PURCHASE: \_\_\_\_\_ TOTAL PURCHASE PRICE \_\_\_\_\_

ANY NON-REAL ESTATE ITEMS INCLUDED IN THE SALE? \_\_\_\_\_ IF YES LIST \_\_\_\_\_

Any additional information can go in this space:

**\*\*YOU MUST ALSO COMPLETE THE REVERSE SIDE OF THIS FORM\*\***

I certify under pains of perjury that the information supplied in this requisition is true and correct

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

IF SIGNED BY A REPRESENTATIVE OF THE TAXPARYER, ATTACH A COPY OF THE WRITTEN AUTHORIZATION SIGNED BY THE TAXPAYER.

