



TOWN OF EASTHAM ASSESSORS OFFICE

2500 State Highway
Eastham, MA 02642
774-801-3215
www.eastham-ma.gov

OFFICE HOURS:
MON-TH 8am-4pm
FRI 8am-12pm
assessing@eastham-ma.gov

FISCAL YEAR 2023 REAL ESTATE ABATEMENT PROCEDURES

APPLICATIONS FOR ABATEMENT MUST BE RECEIVED BY THIS OFFICE NO LATER THAN 4:00 P.M., TUESDAY, NOVEMBER 1, 2022. (An application is considered timely filed if postmarked on or before the due date by the USPS first class postage prepaid addressed to the proper address of the assessors. If the application is not filed in a timely fashion, the Board of Assessors has no jurisdiction to act.

The assessing date for Fiscal Year 2023 tax bills is **JANUARY 1, 2022**, and all relevant documentation should be made to reflect this date. If you have had a recent appraisal done for you on your property it must reflect the assessing date. It is not necessary at this time to hire an appraiser, as long as you are willing to do the homework required. Property valuations for Fiscal Year 2023 are based upon the actual sales of property in Eastham during 2021. **Fiscal Year 2023 Sales Report** is available on the Assessor's Page Menu. Find at least five sales of property most comparable to yours and as close to the assessing date as possible. Compare these properties to yours i.e. overall building area, building style, number of rooms, bedrooms, baths, condition, age, land area, location, garages, pools, sheds, etc. Individual Property Record Cards can be accessed from the Assessor's Page Menu. These same procedures should apply if you feel you are being assessed unfairly relative to neighboring properties.

PLEASE NOTE THAT FILING AN APPLICATION FOR ABATEMENT WILL RESULT IN A PROPERTY INSPECTION BY THE ASSESSORS!

Remember, this is the process whereby you are proving your case that the valuation is incorrect. Any other supporting documentation you may have should be supplied along with the application for abatement. The board may request or offer an opportunity for you to present your case directly to them. The board has 3 months to act on your application. You will receive notice from this office within 10 days after the decision as to an abatement granted or denied. If you wish to discuss the board's response, contact this office and we will schedule a time for you to meet with the board.

PLEASE NOTE THAT THE TAX BILLS DO NOT HAVE TO BE PAID FOR THE BOARD OF ASSESSORS TO REVIEW AND AWARD ABATEMENTS, BUT THE FILING OF THE ABATEMENT DOES NOT STAY THE COLLECTION OF THE TAX.

Assessors' Use only
Date Received
Application No.

Name of City or Town

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: Board of Assessors
 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) _____	
<input type="checkbox"/> Subsequent owner (aquired title after January 1) on _____, _____	
<input type="checkbox"/> Administrator/executor.	<input type="checkbox"/> Mortgagee.
<input type="checkbox"/> Lessee.	<input type="checkbox"/> 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.

<input type="checkbox"/> Overvaluation	<input type="checkbox"/> Incorrect usage classification
<input type="checkbox"/> Disproportionate assessment	<input type="checkbox"/> 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.

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: _____	

PART TWO – PHYSICAL DESCRIPTION

DESIGN

- | | |
|---------------------------------------|-----------------------------------|
| <input type="checkbox"/> Ranch | <input type="checkbox"/> 2-Family |
| <input type="checkbox"/> Cape | <input type="checkbox"/> 3-Family |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> Colonial | <input type="checkbox"/> 4-Family |
| <input type="checkbox"/> Split Level | <input type="checkbox"/> Cottage |
| <input type="checkbox"/> Old Style | Other |
| <input type="checkbox"/> Raised Ranch | |
| Contemporary | |

AGE: Approximate year house built _____

STORY HEIGHT:
Number of Stories: _____

- ATTIC:** Finished
 Unfinished
 None
- GARAGE:** Attached
 Detached
 None

HEATING and COOLING

1. Number of Systems _____
2. Type of Fuel: _____
 (oil, gas, electric)
3. System Type: Hot Air
 Hot Water
 Electric
 None
 Other _____

BUILDING CONDITION

- Not Habitable
- In disrepair, compared to neighborhood.
- Comparable to neighborhood.
- Better than neighborhood.

BASEMENT

- Full Less than half None
- Percent Finished _____%

SYSTEMS CONDITION (circle one)

- | | | | |
|-----------|------|------|------|
| Heating: | Good | Fair | Poor |
| Electric: | Good | Fair | Poor |
| Plumbing: | Good | Fair | Poor |

ROOMS: (Indicate Number)

_____ Living Rooms _____ Dens/Study _____ Full baths Porches: Open Closed

_____ Dining Rooms _____ Bedrooms _____ Partial bath(s)

_____ Kitchens _____ Other rooms, please describe: _____

REHABILITATION / NEW CONSTRUCTION

Has there been any new construction or significant rehabilitation such as a new bathroom, heating or electrical work performed on the property during the last **five** years? **YES** **NO**

If yes, list each expenditure:

YEAR MODELED OR CONSTRUCTED	DESCRIPTION OF CONSTRUCTION OR RENOVATION	COST

COMMENTS: _____
