

Board of Assessors  
Colleen Healy, Chairperson  
John Rowland, Assessor  
Chris Rooney, Assessor



Quincy City Hall  
1305 Hancock Street  
Quincy, MA 02169

P.617.376.1170  
F.617.376.1148

Dear Taxpayer,

The Board of Assessors will review all Real Estate Abatement Applications filed for Fiscal Year 2016. Massachusetts Law requires the Assessors to make a decision within three months from the date the abatement application is submitted. Please note all documents received by the Assessors Office are stamped with the date and time. If the application is not answered by the Assessors during the three months, then the application is deemed denied. A provision to this law allows for an additional three months for the assessors to answer, (six months from the filling date) if written consent from the Taxpayer is obtained. To avoid inconvenience to the Taxpayer, the Assessors request written consent for an additional three months. Failure to sign this extension, forbids the Assessors to take action on the application once the three months from the filling date has passed.

*In accordance with the provisions of the Massachusetts General Laws, Chapter 59, Section 64, I/we hereby consent to an additional three months beyond the three (3) months provided by the application for the abatement of property tax for the Fiscal Year 2016, on my/our real estate located at*

**Address:** \_\_\_\_\_  
**Quincy, Massachusetts.**

**Signed:** \_\_\_\_\_ .

**Phone #:** \_\_\_\_\_ .

**This Application must be filed at the Assessors Office on or before February 1<sup>st</sup> 2016. If mailed, US Post Office mark must be no later than February 1<sup>st</sup>. Do not include the application with payment of tax bill, this will result in a late filling or no receipt of filling.**

Each Taxpayer has his/her statutory right to appeal a decision by the Board of Assessors. This further appeal is to be filed with the Appellate Tax Board, within three months from the date of the decision. Located at:

100 Cambridge Street,  
2<sup>nd</sup> Floor, Suite 200  
Boston, MA 02114 –2509,  
Tel. 617-727-3100.

Sincerely,  
The Board of Assessors

*Please sign and return this sheet with the Abatement Application.*

## **Assessors Instructions for Providing Support when Filing a Commercial Abatement**

The Sales Comparison Approach and the Income Approach are acceptable methods to use when valuing **Income Producing Property**.

The sales comparison method of valuation requires you to provide the Assessors with sales of similar properties located in a similar location. “Apples to Apples” is the rule. Since commercial sales similar to your property may not be abundantly available from the assessment year, the Assessors will consider similar sales within the prior 3 years.

### **The Income Approach is broken down into these steps:**

1. Report the Actual Annual Gross Income- If the property was completely occupied during the fiscal year, the Assessors will apply a market vacancy factor. Aside from the property rental income, you must also include any other income derived from the property. Examples are parking fees, laundry machine income, and antenna income.
2. Report the actual vacancy and rent loss- If there is vacancy / rent loss in the building, you should report the amount of actual vacancy and the estimated collection loss. You must provide proof that you have been actively trying to rent the space. For example, Rental Listings, Real Estate Brokers name and or number etc. The Assessors may request to inspect the property and require you provide copies of the leases.
3. Annual Operating Expenses- Actual expenses must be reported. For example; janitorial payroll, utilities, insurance, legal fees, reserves, etc. Capital Improvements are amortized over the life of the improvement. Mortgage payments and taxes are NOT included, as they are represented in the income capitalization formula applied by the Assessors.
4. Upon receipt of the pertinent information, the Assessors will determine the market value of the subject property by comparing the reported income and expenses to similar types of properties. The Assessors require a copy of the 38-D Form that you submitted to the Assessor’s Office in July. If you did not send us your 38-D Form please provide it with your abatement application. When the Assessors do not receive your 38D Income & Expense Information we are forced to utilize the statistical information from similar properties and you forfeit your right to appeal to the Massachusetts Appellate Tax Board.

Return to: City of Quincy  
Assessors Office  
1305 Hancock Street  
Quincy, MA 02169

Dear Property Owner or Lessee:

This data requested herein is to help us determine equitable values for assessment purposes. The Assessing Department requests you to supply the following applicable information. Income and expense data is not a matter of public record and is held in strict confidence. Additional remarks may be attached on a separate sheet. Please respond within 60 days. Failure to supply the requested information may result in a less than equitable assessment and also the loss of statutory rights of appeal. **FAILURE TO RETURN THIS FORM WILL RESULT IN A \$250.00 FINE FOR COMMERCIAL/INDUSTRIAL OR A \$50.00 FINE ON RESIDENTIAL PROPERTY.**

Board of Assessors

PROPERTY DATA	MAP/PLOT/LOT	ACCOUNT NO.
PROPERTY NAME: _____		
PROPERTY ADDRESS: _____		
1. GROSS BLDG. AREA _____	SF	4. NO. OF UNITS _____
2. NET LEASABLE AREA _____	SF	5. LAND AREA _____
3. OWNER OCCUPIED AREA _____	SF	6. BLDG. AGE _____

<u>INCOME</u>	<u>INCOME DATA</u>	<u>YR 2013</u>	<u>YR 2014</u>
7. Apartment Rentals .....	\$	_____	\$ _____
8. Office Rentals .....	\$	_____	\$ _____
9. Retail Rentals .....	\$	_____	\$ _____
10. Industrial/Warehouse/Garage Rentals .....	\$	_____	\$ _____
11. Room Rentals .....	\$	_____	\$ _____
12. Other Rentals .....	\$	_____	\$ _____
13. Parking Rental .....	\$	_____	\$ _____
14. Boat Slip Rentals .....	\$	_____	\$ _____
15. <b>Total Potential Income (add lines 7 to 14)</b> .....	\$	_____	\$ _____
16. Loss due to Vacancy & Bad Debt .....	\$	_____	\$ _____
17. <b>Effective Annual Income (line 15 minus line 16)</b> .....	\$	_____	\$ _____
18. Expense Reimbursements .....	\$	_____	\$ _____

<u>EXPENSES</u>			
19. Management .....	\$	_____	\$ _____
20. Leasing Fees/Commissions/Advertising .....	\$	_____	\$ _____
21. Legal/Accounting .....	\$	_____	\$ _____
22. Heat/Air Conditioning .....	\$	_____	\$ _____
23. Electricity .....	\$	_____	\$ _____
24. Other Utilities .....	\$	_____	\$ _____
25. Payroll (except mgmt.) .....	\$	_____	\$ _____
26. Supplies (janitorial, etc.) .....	\$	_____	\$ _____
27. Maintenance & Repairs .....	\$	_____	\$ _____
28. Common Area Maintenance .....	\$	_____	\$ _____
29. Elevator Maintenance .....	\$	_____	\$ _____
30. Snow/Trash Removal .....	\$	_____	\$ _____
31. Other (Specify _____) .....	\$	_____	\$ _____
32. Other (Specify _____) .....	\$	_____	\$ _____
33. Fire/Liab. Insurance .....	\$	_____	\$ _____
34. Reserves for Replacement .....	\$	_____	\$ _____
35. Security .....	\$	_____	\$ _____
36. <b>TOTAL EXPENSES (Add lines 19 to 35)</b> .....	\$	_____	\$ _____
37. <b>NET OPERATING INCOME (Line 17 &amp; 18 minus line 36)</b> ..	\$	_____	\$ _____
38. Real Estate Taxes .....	\$	_____	\$ _____
39. Mortgage Payments (Principle and Interest) .....	\$	_____	\$ _____

Signed: \_\_\_\_\_ Dated: \_\_\_\_\_  
 Signature of Owner or Preparer

Print Name and Title \_\_\_\_\_  
 Tel. No. with Area Code ( \_\_\_\_\_ - \_\_\_\_\_ ) FAX No. with Area Code ( \_\_\_\_\_ - \_\_\_\_\_ )

**ANNUAL RENTAL DATA**

TENANT'S NAME:	LEASABLE AREA SF	TYPE OF LEASE OR TAW	TERM OF LEASE: FROM: TO:		ANNUAL BASE RENT	ANNUAL ADDITIONAL PAYMENTS	ANNUAL AVG. VACANCY
1							
2							
3							
4							
5							
6							
7							
8							

**MARKET DATA**

Purchased Land Only \$ \_\_\_\_\_ Purchased Land & Bldgs. \$ \_\_\_\_\_  
 Date of Purchase \_\_\_\_\_ Cash Down Payment \$ \_\_\_\_\_  
 Mortgage \$ \_\_\_\_\_ Interest Rate \_\_\_\_\_ % Term/Years \_\_\_\_\_  
 Other Mortgage \$ \_\_\_\_\_ Interest Rate \_\_\_\_\_ % Term/Years \_\_\_\_\_  
 Did purchase price include payment for furniture? \$ \_\_\_\_\_ or Equipment? \$ \_\_\_\_\_  
 Has property been listed for sale since your purchase? \$ \_\_\_\_\_ (Asking Price) \_\_\_\_\_ (Date Listed)  
 Remarks (circumstances or reasons for purchase): \_\_\_\_\_

COST DATA	COST	YEAR	DIMENSIONS	COMMENTS
SITE IMPROVEMENTS	\$ _____			
BUILDINGS	\$ _____			
ADDITIONS	\$ _____			
REMODELING	\$ _____			

INCOME-APARTMENT BLDGS, HOTEL/MOTEL, BOAT SLIPS, BILLBOARDS			CHECK EXPENSE RESPONSIBILITIES	
TYPE	NO.	\$ PER MONTH/DAY	TENANT	OWNER
EFFICIENCY	_____	@ \$ _____	- CLEANING	-
	_____	@ \$ _____	- RUBBISH REMOVAL	-
	_____	@ \$ _____	- BUILDING MAINT	-
1 BEDROOM (SINGLE)	_____	@ \$ _____	- PARKING LOT MAINT	-
2 BEDROOM (DOUBLE)	_____	@ \$ _____	- INSURANCE	-
3 BEDROOM (TRIPLE)	_____	@ \$ _____	- REAL ESTATE TAXES	-
JANITOR/MANAGER	_____	@ \$ _____	- HEATING	-
GARAGE/CARPORT	_____	@ \$ _____	- AIR CONDITIONING	-
OTHER INCOME	_____	@ \$ _____	- ELECTRIC	-
BOAT SLIPS (# AND AMOUNT PER SLIP)	_____	@ _____ PER FT	- WATER	-
TOTAL SLIP RENTAL INCOME		\$ _____	- RANGE	-
BOAT REPAIRS		\$ _____	- REFRIGERATOR	-
BOAT STORAGE		\$ _____	- DISHWASHER	-
BILLBOARDS		\$ _____	- DISPOSAL	-
			- CARPET	-
			- DRAPES	-
			- FURNITURE	-
			- _____	-
			- _____	-

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 (acquired 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 _____
Social Security No. _____ (optional)	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 identification 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 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 _____	<b>Board of Assessors</b>	
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date: _____	_____