

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



Quincy City Hall  
1305 Hancock Street  
Quincy, MA 02169

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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 Residential Abatement**

The Massachusetts Department of Revenue requires the Assessors to assess real property at its full and fair cash value, as of the valuation date. Fiscal Year 2016 values are based on sales from Calendar Year 2014.

The following guidelines are designed to help the applicant complete the abatement application in a manner that will provide the required support for the applicant's estimate of their property value.

Your Property Assessment is comprised of the following components:

1. Location – the City of Quincy has 11 neighborhood curves. It is important that the comparable(s) you select are located near or within the subject neighborhood. Homes on the side streets should not be compared to homes on busy streets.  
Waterfront Property- If your home is waterfront property, the comparable sale(s) you provide must also be waterfront sales.  
Water view- If your home has a water view or ocean view, the comparable sale(s) should also have a similar water view.
2. Land – the size and topography of your lot should be similar to the comparable(s) you provide.
3. Year Built & Condition- The comparable(s) provided should be similar in age built. New homes do not compare well to older homes, due to age / life depreciation factors. The Assessors may require an interior inspection prior to a decision on your abatement.
4. Style & Size – The comparable(s) you provide must be similar to the subject property. The rule is Apples to Apples. Common styles are Cape, Colonial, Conventional, Bungalow, Ranch, Raised Ranch, Contemporary, and Tudor. The comparable(s) living area should also be similar to your home.
5. Inside Structure- The total room count and bedroom count should be similar. Adjustments will be made for number of bathrooms and number of bedrooms. Second kitchens or finished basements also require an adjustment.

Fiscal Year 2016 values are based on sales from 2014 Calendar Year. The Department of Revenue mandates that the City of Quincy follow this law in order to get Certification.

DEAR TAXPAYER:

IN ACCORDANCE WITH CHAPTER 59, SECTION 61A THE BOARD OF ASSESSORS REQUESTS THAT YOU COMPLETE THE FOLLOWING PROPERTY VERIFICATION FORM SO THAT THE PROPERTY RECORD CARD MAY BE REVIEWED FOR ANY INACCURACIES THAT MAY AFFECT THE VALUE.

(CAPE-RANCH-COLONIAL-OTHER)

1. HOUSE STYLE \_\_\_\_\_ NUMBER OF STORIES \_\_\_\_\_ NUMBER OF APTS. \_\_\_\_\_

EXTERIOR: WOOD \_\_\_\_\_ BRICK \_\_\_\_\_ VINYL \_\_\_\_\_ ALUM \_\_\_\_\_

AGE OF HOUSE: \_\_\_\_\_

2. HAS THE PROPERTY BEEN REMODELED IN THE LAST 10 YEARS? \_\_\_\_\_ IF YES, BRIEFLY EXPLAIN:

\_\_\_\_\_

\_\_\_\_\_

3. TOTAL NUMBER OF ROOMS (EXCLUSIVE OF BATHROOMS & BASEMENT ROOMS) \_\_\_\_\_

4. NUMBER OF BATHROOMS #FULL \_\_\_\_\_ #HALF \_\_\_\_\_

5. NUMBER OF BEDROOMS \_\_\_\_\_

6. DOES THE PROPERTY HAVE A FULL BASEMENT \_\_\_\_\_ YES \_\_\_\_\_ NO

7. HOW MUCH OF THE BASEMENT IS FINISHED? \_\_\_\_\_ %LVG AREA \_\_\_\_\_ %REC ROOM \_\_\_\_\_ %

8. IS THERE A WALK IN ATTIC? \_\_\_\_\_ IF YES, IS ANY OF THE ATTIC FINISHED LIVING SPACE? \_\_\_\_\_ YES \_\_\_\_\_ NO \_\_\_\_\_ %FINISHED

9. NUMBER OF FIREPLACES? \_\_\_\_\_

10. HEAT: TYPE: \_\_\_\_\_ FUEL \_\_\_\_\_ CENTRAL AIR CONDITIONING \_\_\_\_\_ YES \_\_\_\_\_ NO

11. GARAGE: ATTACHED \_\_\_\_\_ DETACHED \_\_\_\_\_ GARAGE UNDER \_\_\_\_\_ SIZE \_\_\_\_\_

12. BREEZEWAY: \_\_\_\_\_ SIZE \_\_\_\_\_ BARN \_\_\_\_\_ SIZE \_\_\_\_\_ CARPORT \_\_\_\_\_ SIZE \_\_\_\_\_ SHED \_\_\_\_\_ SIZE \_\_\_\_\_

PORCH: ENCLOSED \_\_\_\_\_ SIZE \_\_\_\_\_ SCREEN \_\_\_\_\_ SIZE \_\_\_\_\_ OPEN \_\_\_\_\_ SIZE \_\_\_\_\_

DECK: \_\_\_\_\_ SIZE \_\_\_\_\_

13. POOL: ABOVE GROUND \_\_\_\_\_ IN GROUND \_\_\_\_\_ SIZE \_\_\_\_\_

14. DOES YOUR LOT HAVE ANY FACTORS WHICH YOU FEEL AFFECT ITS VALUE? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

15. A. DATE OF PURCHASE \_\_\_\_\_ SALES PRICE \_\_\_\_\_ YES NO  
(CHECK ONE)

B. AT THE TIME OF PURCHASE DID ANY OF THE FOLLOWING APPLY?

1. BUYING FROM A RELATIVE	_____	_____
2. BUYING A PROPERTY WHICH WAS ON THE MARKET FOR MORE THAN 9 MONTHS	_____	_____
3. BUYING A PROPERTY WHERE THE SELLER TOOK BACK A MORTGAGE	_____	_____
4. FORECLOSURE OR PROPERTY BROUGHT AT AUCTION IF YES TO ANY OF THE ABOVE, PLEASE EXPLAIN BELOW:	_____	_____

\_\_\_\_\_

\_\_\_\_\_

16. WERE THERE ANY OTHER SPECIAL CIRCUMSTANCES WHICH AFFECTED THE PRICE? \_\_\_\_\_

IF YES, PLEASE EXPLAIN BELOW:

\_\_\_\_\_

\_\_\_\_\_

**OVERVALUATION CLAIMS ARE BASED ON 1 OF 2 REASONS**

**A. OVERVALUATION BASED ON SALES MARKET ACTIVITIES.**

**B. OVERVALUATION BASED ON ASSESSED VALUES OF SIMILAR PROPERTIES.**

**UPON FILING EITHER (OR BOTH) CLAIMS, 3 PROPERTIES OF COMPARISON SHOULD BE SUBMITTED.**

**A. SALES MARKET COMPARABLE PROPERTIES. SALES LISTED MUST HAVE OCCURRED IN CALENDAR YEAR 2014.**

	<b>1<sup>ST</sup> SALE</b>	<b>2<sup>ND</sup> SALE</b>	<b>3<sup>RD</sup></b>
<b>BUYER</b>			
<b>SELLER</b>			
<b>LOCATION</b>			
<b>MAP/PLOT/LOT</b>			
<b>SALES PRICE</b>			
<b>SALES DATE</b>			
<b>BOOK/PAGE</b>			

**B. SIMILAR PROPERTIES COMPARED BY VALUE.**

<b>LOCATION/ADDRESS</b>	<b>MAP/PLOT/LOT</b>	<b>ASSESSED VALUE</b>	<b>OWNER</b>

**ADDITIONAL COMMENTS** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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: _____	_____