

OFFICE OF THE
BOARD OF ASSESSORS
CITY OF QUINCY, MASSACHUSETTS
CITY HALL
1305 HANCOCK ST., QUINCY, MA 02169 617-376-1183

Dear Taxpayer:

The Board of Assessors wishes to give consideration to all applications for abatement of real estate taxes filed for fiscal year 2014. However, a section of the General Laws of Massachusetts will prevent action by the Board on your application unless action is taken within three months from the date of the filing of the application. A provision of this same law does allow the Assessors to act on an application beyond the three month period with WRITTEN CONSENT by the taxpayer.

In order to prevent as much inconvenience to the TAXPAYER as possible, we are attaching a copy of the consent agreement so that, if you wish, it may be signed and filed by you at the time of the filing of the application.

Failure to consent to this extension would mean that no action can be taken by the Assessors after the three months from the filing date has passed.

This application must be filed in the Assessors Office no later than February 3, 2014 or have a US Post Office postmark of no later than February 3, 2014. Do not put in City Hall Drop Box for payments or mail in with tax payments. This will result in a late filing or no receipt of the filing.

Cordially yours,

BOARD OF ASSESSORS

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 application for the abatement of the tax for the fiscal year 2014, on my/our real estate located at

Quincy, Massachusetts.

I understand that I/we still have the statutory right to appeal any abatement allowed or denied by the Board of Assessors for a period of three months from the date of such action. This further appeal, if necessary, is to be filed with the Appellate Tax Board, 100 Cambridge Street, 2nd Floor, Suite 200, Boston, MA 02114 -2509, Tel. 617-727-3100.

Signed _____

Tel.# _____

PLEASE SIGN AND RETURN THIS SHEET WITH APPLICATION

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) _____
 Subsequent owner (aquired title after January 1) on _____, _____
 Administrator/executor. Mortgagee.
 Lessee. 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 (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 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: _____	

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 2011</u>	<u>YR 2012</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. Total Potential Income (add lines 7 to 14)	\$ _____	\$ _____
16. Loss due to Vacancy & Bad Debt	\$ _____	\$ _____
17. Effective Annual Income (line 15 minus line 16)	\$ _____	\$ _____
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. TOTAL EXPENSES (Add lines 19 to 35)	.....	\$ _____	\$ _____
37. NET OPERATING INCOME (Line 17 & 18 minus line 36)	.....	\$ _____	\$ _____
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

TYPE	NO.	\$ PER MONTH/DAY
EFFICIENCY	_____	@ \$ _____
	_____	@ \$ _____
	_____	@ \$ _____
	_____	@ \$ _____
1 BEDROOM (SINGLE)	_____	@ \$ _____
2 BEDROOM (DOUBLE)	_____	@ \$ _____
3 BEDROOM (TRIPLE)	_____	@ \$ _____
JANITOR/MANAGER	_____	@ \$ _____
GARAGE/CARPORT	_____	@ \$ _____
OTHER INCOME	_____	@ \$ _____
BOAT SLIPS (# AND AMOUNT PER SLIP)	_____	@ _____ PER FT
TOTAL SLIP RENTAL INCOME		\$ _____
BOAT REPAIRS		\$ _____
BOAT STORAGE		\$ _____
BILLBOARDS		\$ _____

CHECK EXPENSE RESPONSIBILITIES

TENANT	OWNER
— CLEANING	—
— RUBBISH REMOVAL	—
— BUILDING MAINT	—
— PARKING LOT MAINT	—
— INSURANCE	—
— REAL ESTATE TAXES	—
— HEATING	—
— AIR CONDITIONING	—
— ELECTRIC	—
— WATER	—
— RANGE	—
— REFRIGERATOR	—
— DISHWASHER	—
— DISPOSAL	—
— CARPET	—
— DRAPES	—
— FURNITURE	—
— _____	—
— _____	—