

QUINCY

Name of City or Town

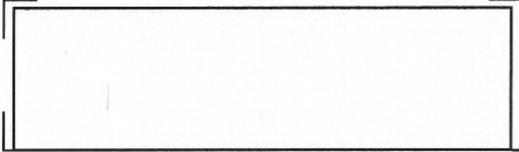
Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF **REAL PROPERTY TAX**
 PERSONAL PROPERTY TAX

FISCAL YEAR 2010

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. DUE ON OR BEFORE FEBRUARY 1, 2010

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 (acquired title after January 1) on _____

Administrator/executor.

Mortgagee.

Lessee.

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.

Overvaluation

Incorrect usage classification

Disproportionate assessment

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 _____		Board of Assessors
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date: _____	_____

Name of City or Town

Date Received

FISCAL YEAR 2011 -- FORM OF LIST
Return of personal property subject to taxation
General Laws Chapter 59 §29

TO BE FILED BY ALL INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS OR TRUSTS, CORPORATIONS, LIMITED LIABILITY COMPANIES AND OTHER LEGAL ENTITIES SUBJECT TO TAXATION IN THIS CITY OR TOWN
PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59 §32)



Return to: Board of Assessors
Form must be filed by March 1 unless an extension is granted by the board of assessors

1. TAXPAYER INFORMATION. Complete all sections that apply. Please type or print.

<p>A. Name of taxpayer:</p> <p>(1) Owner's name: _____</p> <p>(2) Business name: _____</p>	<p>B. Assessors' use only</p>
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C. Indicate status:

Individual.

Partnership. Indicate names of all partners: _____

Association or Trust. Indicate names of all trustees: _____

Corporation.

Check here if corporation classified as a manufacturer by Commissioner of Revenue. (To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q. G.L. Ch. 63, §§38C & 42B; Ch. 58 §2; Ch. 59 §5(16)(5) and 830 C.M.R. 58.2.1)

if a mutual insurance holding company (G.L. Ch. 175 §§19F-19W and Ch. 63 §§30, 32 & 39)

if an insurance company incorporated in a state other than Massachusetts or in a foreign country

if a financial institution (G.L. Ch. 63 §§1 & 2)

if a utility corporation (G.L. Ch. 63 §52A)

Limited Liability Company.

Files federal taxes as corporation partnership disregarded entity other entity (specify) _____

Effective date of election to file as such entity: _____ Attach copy of such election.

Indicate names of all members: _____

Check here if LLC classified as a manufacturer by Commissioner of Revenue. (To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q. G.L. Ch. 63, §§38C & 42B; Ch. 58 §2; Ch. 59 §5(16)(5) and 830 C.M.R. 58.2.1)

If LLC, or other entity, electing to be treated federally as disregarded entity, has S corporation as sole member. Yes No

Executor/administrator. Indicate estate of: _____

Decedent's last residence: _____

Other. Specify: _____

D. Nature of business or profession:	E. State of incorporation:	F. Date of incorporation:
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G. Business address

(1) Address: _____

(2) Mailing address (if different): _____

(3) Telephone number: () _____

H. Location(s) of personal property: _____

2. GENERAL INFORMATION

- A. WHO MUST FILE A RETURN.** This Form of List (State Tax Form 2) must be filed each year by all individuals, partnerships, associations, trusts, corporations, limited liability companies and other legal entities that own or hold taxable personal property on January 1. This may include owners of pipelines and telephone and telegraph companies that are required to file a personal property return with the Massachusetts Department of Revenue under G.L. Ch. 59 §§38A or 41 and also own other taxable personal property. Individuals owning or holding household furnishings and effects not located at their domicile on January 1 must also file State Tax Form 2HF. Literary, temperance, benevolent, charitable or scientific organizations that may be entitled to an exemption under G.L. Ch. 59 §5 Clause 3 must file State Tax Form 3ABC listing all property they own or hold for those purposes on January 1.
- B. WHEN AND WHERE RETURN MUST BE FILED.** Returns must be filed by March 1 with the board of assessors in the city or town where the personal property is situated on January 1. If the property has no situs on January 1, it must be listed on a return filed with the assessors in the city or town where you are domiciled (legal residence or place of business). A return is not considered filed unless it is complete.
- C. EXTENSION OF FILING DEADLINE.** The board of assessors may extend the filing deadline if you can show sufficient reason for not filing on time. The latest date the filing deadline can be extended is 30 days after the tax bills are mailed for the fiscal year. Requests for an extension must be made in writing to the assessors.
- D. PENALTY FOR FAILURE TO FILE OR FILING LATE.** If you do not file a return for the fiscal year, the assessors cannot grant an abatement for overvaluation of the personal property for that year. If the return is not filed on time, the assessors can only grant an abatement if you show a reasonable excuse for the late filing or the tax assessed is more than 150% of the amount that would have been assessed if the return had been timely filed. In that case, only the amount over that percentage can be abated. You can avoid this penalty by filing on time.
- E. USE OF AND ACCESS TO RETURN.** The information in the return is used by the board of assessors to determine the taxable or exempt status of your personal property and, if taxable, its fair market value. You may also be required to provide the assessors with further information about the property in writing and asked to permit them to inspect it. **Personal property information listed in Schedules A-I is not available to the public for inspection under the state public records law. It is available only to the assessors and Massachusetts Department of Revenue for purpose of administering the tax laws.**

3. TAXABLE PERSONAL PROPERTY

In general, all tangible personal property situated in Massachusetts and all tangible personal property owned by Massachusetts domiciliaries is taxable unless expressly exempt. [G.L. Ch. 59 §§2 & 18]. Exemptions are usually based on (1) ownership, (2) type of property, or (3) use of property. The following chart summarizes the personal property that is taxable and must be listed in the return. If you have any questions about the taxable status of your personal property, please contact your board of assessors.

A. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, TRUSTS, and LIMITED LIABILITY COMPANIES (LLC) filing federally as partnerships, disregarded entities (except LLC or other entity electing to be treated federally as disregarded entity with S corporation as its sole member) and other non-corporate entities	All tangible personal property requested in the schedules that follow. Individuals are entitled to an exemption for (1) household furniture and effects at the place of their domicile, (2) farm utensils, (3) tools of a mechanic's trade, and (4) boats, fishing gear and nets up to a value of \$10,000 owned and actually used in the individual's business if engaged exclusively in commercial fishing. [G.L. Ch. 59 §5, cl. 20].
B. MASSACHUSETTS BUSINESS and OUT-OF-STATE BUSINESS CORPORATIONS as defined in G.L. Ch. 63 §30, including LIMITED LIABILITY COMPANIES filing federally as corporations, or electing to be treated federally as disregarded entities and having S corporations as their sole members, and MUTUAL INSURANCE HOLDING COMPANIES	Poles, underground conduits, wires and pipes. All "machinery used in the conduct of business" <u>except</u> machines that are: (1) stock in trade, (2) used directly in dry cleaning or laundering processes, to refrigerate goods or to air condition premises, or (3) used directly in purchasing, selling, accounting or administrative functions. [G.L. Ch. 59 §5, cl. 16(2)].
C. MASSACHUSETTS and OUT-OF-STATE MANUFACTURING CORPORATIONS and LIMITED LIABILITY COMPANIES filing federally as corporations, or electing to be treated federally as disregarded entities and having S corporations as their sole members, that have been classified as "manufacturing" by the Department of Revenue	Poles, underground conduits, wires and pipes. All tangible personal property used in the manufacture or generation of electricity <u>except</u> property that: (1) is a cogeneration facility of 30 megawatts or less in capacity, or (2) was exempt because of a manufacturing classification effective on or before January 1, 1996. [G.L. Ch. 59 §5, cl. 16(3)].
D. ALL OTHER MASSACHUSETTS CORPORATIONS subject to taxation under G.L. Ch. 63, including financial institutions, insurance companies, savings and cooperative banks and utility corporations AND ALL OTHER OUT-OF-STATE CORPORATIONS subject to taxation under G.L. Ch. 63 §§20, 23, 52A & 58, including utility corporations, public service corporations subject to taxation under G.L. Ch. 63 §58 and insurance companies if state of incorporation (or principal place of business if incorporated in foreign country) exempts similar tangible personal property of Massachusetts insurance companies. See Acts of 1941, Ch. 467.	Poles, underground conduits, wires and pipes. Machinery used in manufacture, or in supplying or distributing water. [G.L. Ch. 59 §5, cl. 16(1)].
E. ALL OTHER OUT-OF-STATE INSURANCE COMPANIES	All tangible personal property requested in the schedules that follow. [G.L. Ch. 59 §5, cl. 16(1)].

4. INSTRUCTIONS FOR COMPLETING SCHEDULES

List all items of taxable personal property owned or held on January 1 in the appropriate schedules that follow, including items in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. You must also list all real property owned in the city or town on January 1. For your return to be considered complete, all information specified in the schedules except the "Estimated Market Value" must be provided and all copies of leases, consignments, etc., for any property in your possession under such arrangements must be attached.

- A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES.**
- B. MACHINERY.** Including manufacturing and generating machinery and equipment (turbines, engines, etc.), construction machinery, copying and reproduction equipment, automated data and word processing equipment, appliances (freezers, refrigerators, air conditioners, etc.), electronics (televisions, microwaves, etc.) and any other machines and mechanical devices.
- C. TOOLS AND EQUIPMENT.** Includes trade, business, or professional tools and equipment, including restaurant, laboratory and medical equipment, not listed as machinery.
- D. BUSINESS FURNITURE AND FIXTURES.** Includes business, professional, commercial or service fittings and furnishings (desks, tables, cabinets, display cases), rugs, floor coverings and draperies, lamps, specialized lease-hold improvements (restaurant fittings, modular walls, etc.), works of art and decorations, books and professional libraries and all other fittings and effects.
- E. MERCHANDISE.** Includes goods, wares, or any stock in trade in any store or other place of sale, in any warehouse or other place of storage, out on lease or consignment, etc.
- F. UNREGISTERED MOTOR VEHICLES AND TRAILERS.** Includes motor vehicles not carrying Massachusetts registration plates under G.L. Ch. 90, unregistered agricultural (except those subject to the farm excise under G.L. Ch. 59 §8A) and industrial tractors, trailers, snowmobiles, motorized golf carts and all other kinds and type of unregistered vehicles.
- G. ANIMALS.** Includes: (1) mules and horses one year or older, (2) neat cattle (cows, yearlings, bulls, steers, heifers, etc.) one to three years old and not held for the owner's personal consumption, (3) neat cattle three years or older, (4) swine, sheep and goats six months or older, (5) domestic fowl (chickens, ducks, geese, turkey), and (6) all other domestic animals, wildlife and gamefish (mink, fox, etc.) not subject to the farm excise under G.L. Ch. 59 §8A.
- H. FOREST PRODUCTS.** Includes forest products severed from the soil such as cordwood, timber, Christmas trees and other forest products not subject to the classified forest products tax under G.L. Ch. 61.
- I. OTHER TAXABLE PERSONAL PROPERTY.** Includes all other tangible personal property not specifically exempt from taxation.
- J. REAL PROPERTY.** Includes all real property owned in the city or town on January 1.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES

*Own/Other	Type	Quantity/Run feet	Size	Make	Nature of use	Years installed	Year of purchase	Purchase price	Estimated market value	
Continue list on attachment, in same format, as necessary.								Subtotal Schedule A	0.00	0.00
								Subtotal attachment		
								TOTAL	0.00	0.00

B. MACHINERY

*Own/Other	No.	Description	Nature of use	Manufacturer	Model	Year of purchase	Purchase price	Estimated market value		
Continue list on attachment, in same format, as necessary.								Subtotal Schedule B	0.00	0.00
								Subtotal attachment		
								TOTAL	0.00	0.00

C. TOOLS AND EQUIPMENT

*Own/Other	No.	Description	Nature of use	Type/model	Year of purchase	Purchase price	Estimated market value			
Continue list on attachment, in same format, as necessary.								Subtotal Schedule C	0.00	0.00
								Subtotal attachment		
								TOTAL	0.00	0.00

D. BUSINESS FURNITURE AND FIXTURES

*Own/Other	No.	Description	Year of purchase	Purchase price	Estimated market value	
Continue list on attachment, in same format, as necessary.						
				Subtotal Schedule D	0.00	0.00
				Subtotal attachment		
				TOTAL	0.00	0.00

E. MERCHANDISE

*Own/Other	Type	Description	Purchase price	Estimated market value	
	Finished goods or products				
	Work in progress				
	Materials or supplies				
Continue list on attachment, in same format, as necessary.					
			Subtotal Schedule E	0.00	0.00
			Subtotal attachment		
			TOTAL	0.00	0.00

F. UNREGISTERED MOTOR VEHICLES AND TRAILERS

*Own/Other	Year of mfr.	Model, name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors, type of body. If not required to be registered, so state and name use.	No. of cylinders or rated capacity	Purchase price	Estimated market value	
Continue list on attachment, in same format, as necessary.								
						Subtotal Schedule F	0.00	0.00
						Subtotal attachment		
						TOTAL	0.00	0.00

* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

G. ANIMALS

Own/Other	No.	Kind	Age	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.				Subtotal Schedule G	0.00
				Subtotal attachment	0.00
				TOTAL	0.00

H. FOREST PRODUCTS

*Own/Other	No.	Description	Estimated market value
Continue list on attachment, in same format, as necessary.			Subtotal Schedule H
			0.00
			Subtotal attachment
			0.00
			TOTAL
			0.00

I. OTHER TAXABLE PERSONAL PROPERTY

*Own/Other	No.	Description	Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.				Subtotal Schedule I	0.00
				Subtotal attachment	0.00
				TOTAL	0.00

J. REAL PROPERTY

Address	Use: residence or business

Continue list on attachment, in same format, as necessary.

5. SIGNATURES

A. SIGNATURE OF TAXPAYER. This list, prepared or examined by me, includes all taxable personal property owned or held by the maker of this list on January 1 (except property that must be listed on State Tax Form 2HF) and to the best of my knowledge and belief, it and all accompanying schedules and statements are true, correct and complete.

Subscribed this _____ day of _____, _____, under the penalties of perjury.

Signature _____ (Sign full name of individual or authorized officer)

Title of authorized officer _____

_____(Print or type) Name of signer _____ Address _____ Telephone _____

Email Address _____ FAX Number _____

B. DESIGNATION OF REPRESENTATIVE. If it is your desire to be represented by an employee, attorney, accountant or other agent with respect to any matter associated with this list, indicate the name of the person you have authorized and to whom the contents of this list may be disclosed, along with the information requested.

Name of designated representative _____

Address _____ Telephone (_____) _____

Email Address _____ FAX Number _____