



## TOWN OF SHREWSBURY

Richard D. Carney Municipal Office Building  
100 Maple Avenue  
Shrewsbury, Massachusetts 01545-5338

### *Real Estate Tax Abatement Procedure – Fiscal 2022*

A real estate tax abatement is a reduction in the tax assessed on your property for the current fiscal year. To dispute your valuation or assessment, or to correct any other billing error that caused your tax bill to be higher than it should be, you must apply for an abatement.

To file for abatement, you must apply in writing on the approved form with the Board of Assessors. You may apply for abatement for any of the following reasons:

1. Your property is overvalued, or the assessed value is more than the fair cash value on our assessment date of January 1, 2021, for any reason including errors in the data, or assessment of property that is not taxable to you or is non-existent;
2. Your property is disproportionately assessed in comparison to other similar properties in Shrewsbury;
3. Your property is classified incorrectly as residential, commercial or industrial; or
4. Your property is fully or partially exempt.

Your application must be filed with the Board of Assessors ***ON OR BEFORE 4:30 PM ON FEBRUARY 1, 2022***. This deadline is set by statute, and 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 grant any relief by law.

- To be timely filed, your application must be received by the Board of Assessors on or before close of business (4:30 pm) on February 1, 2022; or mailed through the United States Postal Service, via First Class Postage Prepaid, to the proper address of the Assessors, on or before February 1, 2022, shown by a postmark made by the United States Postal Service.
- The tax bill you have received shows the assessed value of your property for Fiscal 2022. The fiscal year runs from July 1, 2021 through June 30, 2022, and reflects the value of your property ***AS OF THE ASSESSMENT DATE OF JANUARY 1, 2021***.

- Your abatement application should include information on three or more sales that occurred in Shrewsbury of properties similar to your property to support your opinion of value. Things that reflect similarities might include several of the following components:
  - Sale occurred in the prescribed timeframe of Calendar Year 2020
  - No unusual conditions of sale, such as special financing, a sale between family members, or personal property being included in the price
  - Property located within the same or a similar neighborhood
  - Property with several similar characteristics, such as age, size, style, and condition
  
- If you purchased your property recently and the transaction did not have any unusual circumstances, such as involving family members, a court order through divorce or settlement of an estate, an order of the Bankruptcy Court, or a private sale where the property was not exposed to the open market, you can expect your assessed value to be similar to your sale price.
  
- If your property is classified as commercial or industrial, you must provide income and expense information for the calendar year 2020.

The Assessors' Office will contact you to schedule a complete inspection (both interior and exterior) of the property. This will involve taking exterior measurements and photos, and a full walkthrough of the interior to verify all data included in the assessment. Once any necessary data corrections are entered into our system, a review of sales of similar properties will be completed and a recommendation will be made to the Board of Assessors.

The Board of Assessors is an appointed three-member board made up of Shrewsbury residents and the Principal Assessor, and has statutory authority to grant or deny abatement applications. They are very deliberate and thorough in their review, as it is their responsibility to make sure every property in Shrewsbury is fairly and equitably assessed.

You have the statutory right to appeal any abatement decision of the Board of Assessors to the Appellate Tax Board within three months of the date of their decision. Your appeal may be filed with the Appellate Tax Board, 100 Cambridge Street, Suite 200, Boston, MA 02114. Their phone number is (617) 727-3100, fax is (617) 727-6234, and their website is [www.mass.gov/atb](http://www.mass.gov/atb), which contains information on filing fees, timelines, and application forms.

Board of Assessors  
Town of Shrewsbury



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### **ABATEMENT APPLICATION INSTRUCTIONS**

STATE TAX FORM 128  
APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX/PERSONAL PROPERTY TAX  
REVISED 11/2016

All sections of the application should be completed in their entirety.

1. **SECTION A. TAXPAYER INFORMATION.** The assessed owner is the person or entity that owned the property on January 1, 2021. The telephone number(s) should be the best way to reach you if we have any questions, and to call to schedule an inspection of the property.
2. **SECTION B. PROPERTY IDENTIFICATION.** Most of the information needed for this section can be found on your tax bill. The most important fields to fill out are the tax bill number, assessed valuation, location, Parcel ID (map-block-lot), and Class. Check "Real" if your property is real estate, and "Personal" if your property is business personal property.
3. **SECTION C. REASON(S) ABATEMENT SOUGHT.** Please provide your opinion of value and a brief narrative supporting your claim. Feel free to attach additional supporting documentation.
4. **SECTION D. SIGNATURE.** Please make sure you sign and date the back of the application. Without a signature, the Board of Assessors will be unable to consider your appeal.

All properties for which abatement applications are received will be required to be made available for a full inspection by a member of the Assessors' staff. Refusal to grant such inspection will result in the application being denied under the provisions of Massachusetts General Law, Chapter 59, Section 61A.



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### ABATEMENT APPLICATION COVER SHEET

To expedite the review of your abatement application, please complete this form and return it to the Assessors' Office with the application. The application for abatement must be **RECEIVED** by the Assessors' Office **BY 4:30 PM ON FEBRUARY 1, 2022.**

Name of Property Owner(s): \_\_\_\_\_

Phone Number: \_\_\_\_\_

Property Address: \_\_\_\_\_

1. If you feel your property has a specific characteristic or problem that negatively impacts its value, please describe the condition:

\_\_\_\_\_  
\_\_\_\_\_

2. If you feel your property value is not correct in comparison to other similar properties in Shrewsbury that have sold, please list those properties. Remember – Fiscal 2022 assessments are based on sales that occurred in Shrewsbury during 2020, so your comparable sales should be from that time period.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

You will be contacted by the Assessors' Office to arrange for a full inspection of your property. Thank you for your cooperation.

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: _____	