



CITY OF FRAMINGHAM

BOARD OF ASSESSORS

Memorial Building • Room 101
150 Concord Street
Framingham MA 01702
(508) 532-5415

*Elizabeth Fekete, Chair
Kathryn Peirce MAA
Vice-Chair
Jeremy Bombard, Member*

January 2, 2020

Re: APPLICATION FOR ABATEMENT – FISCAL YEAR 2020

Dear Property Owner:

Pursuant to Massachusetts General Law Chapter 59 section 61A we are requesting the following items in order to In order to consider your application for real estate property tax abatement:

Complete income and expense information for the owner of the real estate for calendar year 2018 (income & form attached; reasonable facsimile is acceptable)

Copies of any appraisals conducted on the property over the past 5 years

Letter of authorization from the owner naming you as the representative for this appeal if you are not the owner

Any additional documentation supporting your opinion of market value

Christopher Keefe
Assistant Assessor
City of Framingham
ckeefe@framinghamma.gov

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX

FISCAL YEAR 2020

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 (acquired 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 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 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: | _____ |

ANNUAL REPORT FOR ALL PROPERTY TYPES - EXPENSE

COMM/IND - **EXPENSE**

| | | | |
|---|--------------|--|--------------|
| EXPENSES FOR CALENDAR YEAR: | 2018 | TAX YEAR 2020 | |
| PROPERTY LOCATION: | | | |
| TYPE OF LEASE: | | | |
| 1) EXPENSES relating to the operation of the property- (direct expenses, ONE YEAR) | OWNER | 2) NON-ALLOWABLE EXPENSES - relating to indirect expenses (other than property operation) | OWNER |
| ACCOUNTING | | BUILDING DEPRECIATION | |
| LEGAL | | DEBT SERVICE (PI) | |
| ADMIN | | RE TAXES | |
| PAYROLL | | INCOME TAXES | |
| INSURANCE | | FRANCHISE FEE(S) | |
| TELEPHONE | | DONATIONS | |
| LANDSCAPE/LAWN | | CAPITAL IMPROVEMENT | |
| SNOW MGMT | | | |
| SECURITY | | | |
| CLEANING | | | |
| ADVERTISING | | TOTAL | |
| REPAIRS/ MAINTENANCE | | | |
| SUPPLIES | | <u>PLEASE PROVIDE ACTUAL EXPENSE INFORMATION</u> | |
| LEASE FEES (1 YR) | | NOTES: | |
| CAPITAL REPLACEMENT (1 YR) | | | |
| UTILITIES (unless by tenant) | | | |
| | | | |
| | | | |
| TOTAL | | | |
| 3) RESERVES FOR REPLACEMENT | | | |
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| | | | |

ANNUAL REPORT FOR COMMERCIAL AND INDUSTRIAL PROPERTY - INCOME

COMM/IND - INCOME

| | | | | | | | | | | |
|---|-------------------------|------------------------|-----------------|---------------------------|--------------------|------------|----------------------------------|---|------------------------------|---|
| PROPERTY LOCATION: | | | | | | | INCOME FOR CALENDAR YEAR: | | 2018 | |
| | | | | | | | | | TAX YEAR 2020 | |
| TENANT NAME | LEASED AREA (sf) | LEASE TYPE | PRICE/SF | MONTHLY RENT | ANNUAL RENT | USE | LEASE DATES | | OVERAGE OR PERCENTAGE | |
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| TOTAL | - | - | - | - | | - | - | - | - | - |
| CALENDAR YEAR INCOME SUMMARY | | | | | | | | | | |
| Total Potential Gross Income | | Total Vacancies | | Total Other Income | | | Total Collected | | | |
| | | | | | | | | | | |
| OTHER INCOME: CELL TOWER, BILLBOARD, VENDING, PARKING, OTHER | | | | | | | | | | |
| Source/TYPE | Monthly Amount | | | Annual Collected | | | | | | |
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| NOTES: | | | | | | | | | | |

ANNUAL REPORT FOR APARTMENT PROPERTY - INCOME

APT - INCOME

| PROPERTY LOCATION: | | | | | INCOME FOR CALENDAR YEAR: | | 2018 | |
|---|-----------------|--------------|-----------------------------|-----------------------|---|--|---------------------|--|
| <i>OCCUPANCY INFORMATION</i> | | | | | TAX YEAR 2020 | | | |
| PROPERTY SUMMARY | NUMBER OF UNITS | MONTHLY RENT | ANNUAL RENT INCOME (ACTUAL) | AVG UNIT SIZE (SF FT) | | | | |
| STUDIO | | | | | | | | |
| 1 BEDROOM | | | | | NOTES: | | | |
| 2 BEDROOM | | | | | | | | |
| 3 BEDROOM | | | | | | | | |
| 4 BEDROOM | | | | | | | | |
| OTHER | | | | | | | | |
| | | | | | | | | |
| TOTAL | | - | | - | | | | |
| | | | | | | | | |
| | | | | | | | | |
| CALENDAR YEAR INCOME SUMMARY | | | | | | | | |
| Total Annual Potential Gross Income (total units x rents x 12) | | | Vacancy dollar loss | | Other Income (parking, vending, other) | | Total INCOME | |
| | | | | | | | | |