



# CITY OF FRAMINGHAM

ASSESSING DEPARTMENT & BOARD OF ASSESSORS

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150 Concord Street  
Framingham, MA 01702  
508.532.5415  
[assessing@framinghamma.gov](mailto:assessing@framinghamma.gov)

*Board of Assessors*  
*Elizabeth Fekete, Chair*  
*Kathryn Peirce, Clerk*  
*Matt Calder, Member*

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January 4, 2021

**Re: APPLICATION FOR ABATEMENT – FISCAL YEAR 2021**

Dear Property Owner:

Pursuant to Massachusetts General Law Chapter 59 section 61A we are requesting the following items 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 2019 (income & form attached; reasonable facsimile is acceptable)

Copies of any appraisals conducted on the property over the past 3 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](mailto:ckeefe@framinghamma.gov)

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"/>	Mortgagee.
<input type="checkbox"/>	Administrator/executor.	<input type="checkbox"/>	Other. Specify.
<input type="checkbox"/>	Lessee.		
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 _____			
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.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**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: _____	_____



CITY OF FRAMINGHAM BOARD OF ASSESSORS  
150 Concord Street #101  
Framingham MA 01702  
(508) 532-5415

Dear Property Owner:

FY2021, CY2019

The Board of Assessors is requesting INCOME AND EXPENSE information on COMMERCIAL, INDUSTRIAL, and APARTMENT (residential) properties to help us determine equitable values for assessment purposes. This request is for income and expense information relative to the operation of **real estate**, and not the business use within the real estate.

Massachusetts Law requires such disclosure to the Board of Assessors under Sections 38D and 61A of Chapter 59

**Written Return of Information to Determine Valuation of Real Property**

*A board of assessors may request the owner or lessee of any real property to make a written return under oath within sixty days containing such information as may reasonably be required by it to determine the actual fair cash valuation of such property.*

*38D: Failure of an owner or lessee of real property to comply with such request within 60 days after it has been made by the board of assessors shall be automatic grounds for dismissal of a filing at the appellate tax board. The appellate tax board and the county commissioners shall not grant extensions for the purposes of extending the filing requirements unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith. If any owner or lessee of real property in a return made under this section makes any statement which he knows to be false in a material particular, such false statement shall bar him from any statutory appeal under this chapter.*

*61A: A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within **thirty days** after such request shall bar him from any statutory appeal under this chapter*

Please note: Massachusetts General Law provides that failure to respond timely and accurately to this information request within thirty (30) days of the request shall result in forfeiture of your right to appeal your assessment. MGL Ch. 59 s. 61A

*All information supplied is confidential and protected from public disclosure. The Board of Assessors thanks you for your cooperation.*

**CERTIFICATION OF INFORMATION RETURN:**

**I certify under the pains and penalties of perjury that the information supplied herewith is true and correct:**

Submitted by (print): \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_

Signature: \_\_\_\_\_ Date : \_\_\_\_\_ Email address: \_\_\_\_\_

**ANNUAL REPORT FOR ALL PROPERTY TYPES - EXPENSE**

**COMM/IND - EXPENSE**

<b>EXPENSES FOR CALENDAR YEAR:</b>	<b>2019</b>	<b>TAX YEAR 2021</b>	
<b>PROPERTY LOCATION:</b>			
<b>TYPE OF LEASE:</b>			
<b>1) EXPENSES relating to the operation of the property- (direct expenses, ONE YEAR)</b>	<b>OWNER</b>	<b>2) NON-ALLOWABLE EXPENSES - relating to indirect expenses (other than property operation)</b>	<b>OWNER</b>
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		<b>TOTAL</b>	
REPAIRS/ MAINTENANCE			
SUPPLIES		<b><u>PLEASE PROVIDE ACTUAL EXPENSE INFORMATION</u></b>	
LEASE FEES (1 YR)		<b>NOTES:</b>	
CAPITAL REPLACEMENT (1 YR)			
UTILITIES (unless by tenant)			
<b>TOTAL</b>			
<b>3) RESERVES FOR REPLACEMENT</b>			