



## Board of Assessors Town of Westport

Stephen J. Medeiros, Chairman  
Sue Ann McDermott, Assessor  
Peter A. Mc Garr, Assessor

Theodora Gabriel, Principal Assessor  
gabriel@westport-ma.gov

December 29, 2023

RE: FY2024 Real Property Abatement Application

Dear Taxpayer:

In an attempt to resolve the differences in our assessment of your property and to better understand your viewpoint as to the assessment of your property, we are asking that you answer the questions on the attached supplement form, in addition to the abatement application.

While we are amicably requesting that you aid us by answering these questions, you should be aware that Massachusetts General Law Chapter 59, Section 61A, allow us to request such information from an owner or renter of property and inspect the property. The law further provides that the owner or renter must return written answers to this application and questions signed under oath within thirty (30) days.

Please do not include your abatement application with your tax bill payment. The abatement application must be returned, postmarked or emailed to the Assessor's Office no later than 4:00 p.m. on Thursday, February 1<sup>st</sup>, 2024.

Should you have any questions, please contact our office at 508.636.1012.

Thank you for your cooperation.  
WESTPORT BOARD OF ASSESSORS

Attachments

|                     |
|---------------------|
| Assessors' Use only |
| Date Received       |
| Application No.     |

APPLICATION FOR ABATEMENT OF  REAL PROPERTY TAX  
 PERSONAL PROPERTY TAX

FISCAL YEAR 2024  
 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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

FILED 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: _____    | _____              |

Owner's Name \_\_\_\_\_

Property Address \_\_\_\_\_ Map \_\_\_\_\_ Lot \_\_\_\_\_

Gross living area \_\_\_\_\_ No. of Full Bathrooms \_\_\_\_\_ No. of 1/2 Bathrooms \_\_\_\_\_

Finished area in basement (size) \_\_\_\_\_ No. of Bedrooms \_\_\_\_\_

Abatement requests should be based on one of the following:

- a) Overvaluation based on sales of similar single family homes (July 1, 2021 - June 30, 2023)
- b) Disproportion based on assessed values of similar properties.

THE ASSESSMENT DATE FOR FISCAL YEAR 2024 IS JANUARY 1, 2023

Please use comparable as close to that date as possible.  
Confirm that you are using arms length transactions.

A. SALES OF COMPARABLE PROPERTIES:

| <u>ADDRESS</u> | <u>MAP &amp; LOT</u> | <u>SALE PRICE</u> | <u>SALE DATE</u> |
|----------------|----------------------|-------------------|------------------|
| 1. _____       | _____                | _____             | _____            |
| 2. _____       | _____                | _____             | _____            |
| 3. _____       | _____                | _____             | _____            |

B. ASSESSMENTS OF COMPARABLE PROPERTIES

| <u>ADDRESS</u> | <u>MAP &amp; LOT</u> | <u>LAND</u> | <u>ASSESSMENT VALUES</u> |                        |
|----------------|----------------------|-------------|--------------------------|------------------------|
|                |                      |             | <u>BLDG.</u>             | <u>DET. STRUCTURES</u> |
| 1. _____       | _____                | _____       | _____                    | _____                  |
| 2. _____       | _____                | _____       | _____                    | _____                  |
| 3. _____       | _____                | _____       | _____                    | _____                  |

C. Has the property at anytime since January 1, 2022 been listed for sale with a real estate broker? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please state the name of the broker \_\_\_\_\_

Asking price \_\_\_\_\_

D. After answering the questions on page 1 of this supplement, please state the reason why you feel your property is being assessed improperly.

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E. Please state any special circumstance or conditions which you believe materially affect the market value of your property (such as wetlands, easements, etc.). Enclose letter from engineer and/or plan.

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F. Has a professional appraisal been performed on this property since January 1, 2023? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, please enclose a copy.

I hereby certify that the information provided is true and accurate to the best of my knowledge and belief.

DATE

SIGNATURE