



TOWN OF BOXBOROUGH

TOWN ASSESSOR

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Real and Personal Property

ABATEMENT APPLICATION INFORMATION - FISCAL YEAR 2015

Please review and complete **State Tax Form 128** (Real & Personal Property Abatement Application).

GUIDELINES FOR FILING AN APPLICATION FOR ABATEMENT

THE DEADLINE FOR FILING AN APPLICATION FOR ABATEMENT IS **MONDAY, FEBRUARY 2, 2015**. ALL COMPLETED APPLICATIONS **MUST** BE RECEIVED IN THE ASSESSOR'S OFFICE BY 4:00 PM, OR POSTMARKED BY THIS DATE IN ORDER TO BE GIVEN CONSIDERATION. THIS DEADLINE IS SET BY MASSACHUSETTS GENERAL LAW, AND CANNOT BE EXTENDED FOR ANY REASON.

By filing for abatement, you are appealing the **ASSESSED VALUE** of your property. The tax levy and rate are determined by the budget voted and approved at Town Meeting, after other sources of revenue and expenses are calculated. You cannot contest the tax rate.

Assessments are based on "Full and Fair Cash Value", defined as the price a willing buyer would pay a willing seller for property exposed to the market for a reasonable period of time. The price you paid or your cost to build does not necessarily reflect full and fair cash value for the purpose of assessment.

New construction, including additions and remodeling, is valued according to condition and percentage of completion on June 30, 2014.

Please note Section 'C' on the form: **REASON ABATEMENT SOUGHT:**

It is suggested that you provide supporting documentation to corroborate your opinion of value and any reason checked for which you are requesting abatement.

Please bear in mind that values for Fiscal Year 2015 reflect the full and fair cash value (**MARKET VALUE**) as of the assessment date of **January 1, 2014**. Sales that occurred during calendar year 2013 were analyzed to determine your value. If you are providing sales or appraisal data on comparable properties, this information must be dated within the same time frame (Calendar 2013).

After your application is reviewed, you may be asked to furnish additional information or allow access for a full property inspection. Failure to comply with this request will result in an automatic denial of your appeal.

The Assessor will be happy to answer any questions about the abatement process.

Ruth Anderson, Town Assessor