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**INSTRUCTIONS FOR FILING AN APPLICATION FOR ABATEMENT OF FISCAL 2023  
REAL ESTATE OR PERSONAL PROPERTY TAX**

- **Two (2) applications (state tax form 128) MUST be filed for each parcel (tax bill) you wish to appeal.** The forms are duplicated other than one is listed on the top as South Hadley and the other as the Fire District in which the property resides. 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, applications for abatement **must be received in the Assessor's Office on or before **Wednesday, February 1, 2023, by 3:30 p.m.**, or mailed by U.S. mail, first class postage prepaid, to the proper address of the Assessors on or before the filing deadline of February 1.**
- By state law, assessments must be indicative of market value as of January 1<sup>st</sup> of each calendar year (01/01/2022 for Fiscal Year 2023). The assessment reflected on your Fiscal Year 2023 real estate tax bill is determined by analyzing sales activity from January 1, 2021 to December 31, 2021.
- To assist the Assessors in the timely processing of your application, the following information should be provided in your application.

**Section A. Taxpayer Information**

1. The name of the assessed owner of the property
2. The name of the person filing the applications if not the owner as of January 1, 2022.
3. Mailing address to which the applicant wants requests and notices sent.
4. You **MUST** include a daytime telephone number so that we can schedule an appointment for an interior inspection as well as a full measure of the exterior.
5. Amounts and dates of tax payments.

**Section B. Property Identification**

The information needed in this section is located on your tax bill. If assistance is needed, please contact the Assessor's Office.

1. The location of the property in which you are disputing the valuation.
2. Description of the property. (Examples – single family home, condominium, vacant land, office building, etc.)
3. Property Identification – (map, block, lot) – This identification is listed on the tax bill or property record card. It is a string of numbers with three sets of four digits.

**Section C. Reasons Abatement Sought**

1. Please check off the appropriate box.
  - Overvaluation – assessed value is more than the fair cash value on January 1, 2022, for any reason including clerical error.
  - Disproportionate Assessment – Disproportionately assessed in comparison with other similar properties.
  - Incorrect Usage – Classified incorrectly as residential, commercial, industrial, vacant or personal property.
  - Other – partially or fully exempt.
2. Applicant's Opinion of Value – Please be certain to **state your opinion of value** and the method you used to arrive at such value. Please attach any documents you feel would help support your proposed value.

**Section C. Reasons Abatement Sought (continued)**

3. Explanation – Explain in detail why you think that the current assessment is inaccurate.
  - *State Law puts the burden of proof on the property owner to show that the assessment is incorrect.* Stating that property taxes are too high is irrelevant. You should establish in your mind what you think your property is worth. The best evidence is recent sale activity of properties that are comparable to your property in proximity and similarity.

**Section D. Signatures**

1. Be sure to sign and date both applications. If the applications are not signed, they will be returned for signatures.
- Keep in mind that all Fiscal 2023 assessed valuations are based on calendar year 2021 market transactions. **2022 sales data cannot be taken into consideration for your request.**
  - You *may* receive an additional request for information relative to the property characteristics of your home. If you receive this form, the Board of Assessors has the authority under Massachusetts General Law Chapter 59, Section 61A to require that this form be filled out and returned within thirty (30) days or they may deny the application for abatement.
  - Filing applications for abatement does not stay the collection of taxes. To avoid any loss of rights or additional charges, you should pay the tax assessed. If an abatement is granted and you have already paid the full tax, a refund will be granted.
  - The Assessors have three (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 applications within the original (or extended) period, it is deemed denied. You will be notified in writing as to the disposition of your application.
  - If you are dissatisfied with the board's decision, or your application is deemed denied, you have the right to file an appeal with the Appellate Tax Board in Boston, phone 617-727-3100. Your right of appeal lasts for three (3) months from the date of the decision of the Board of Assessors, or from the date your application was deemed denied.

***These instructions are only to be used as a guide. If you need more specific details about the law, or assistance in filling out your applications, feel free to contact the staff in the Assessor's Office at 413-538-5030 ext 6182 Monday through Friday from 8:30 a.m. to 3:30 p.m.***