



# Town of Rochester

Board of Assessors

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## **Board of Assessors:**

Jana G. Cavanaugh - Chairperson  
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Shirley DeLima, Assessment Administrator  
Debra M. Lalli, Administrative Assistant

## **Guidelines for Preparing an Abatement Application**

The following provides abatement applicants with information on how to best complete an Application for Abatement. Note that “best” presentation of a case does not in any way commit the Board of Assessors to grant an abatement.

### **Carefully consider whether you have a valid case**

The overall Rochester budget is determined by Town Meeting and in some cases by Proposition 2 ½ overrides or debt exclusions. The Board of Assessors only determines the assessed valuations which are the basis for apportioning the tax burden equitably. Stating “My taxes are too high” is not a reason for seeking an abatement.

### **Be sure to use the Department of Revenue (DOR) application form**

Be sure to use the Commonwealth of Massachusetts state tax form 128. These forms are available at the Town Hall in the office of the Board of Assessors or you may download the form from the Town of Rochester’s website at townofrochester.com. A form may also be mailed to you upon request. The space on the form “Reasons Abatement Sought” is limited. You may add attachments. If you do add attachments, the statement “Please see attachments” is the only text that needs to be in that section.

### **The application is due in the Assessors’ office by 4:30 P.M., December 10, 2018**

Applications may be made by mail, by hand, by private delivery service, by FAX or e-mail to the Board of Assessors’ office by **4:30 P.M. on the application due date**. If applying by e-mail, please include an electronic signature. Also, please be sure to include a telephone number on your application. State law provides that the United States Postal Service postmark date on an abatement application mailed to the proper mailing address of the Assessors’ office (see address above) is also considered timely filing.

**Please see other side**

### **Clearly state the reason(s) for the abatement application**

The property owner is responsible for presenting information that demonstrates that the property value is incorrect. The applicant may attach supporting documentation. All documentation is due by the application due date. There are four (4) basic justifications for granting an abatement. Any or all of them may exist in a given assessment. Before completing your application, it would be advisable to obtain the Property Record Card for your property. This card should be checked for accuracy.

1. **Overvaluation**

The taxpayer disagrees with the assessors' appraisal of the fair cash value of the property or believes the valuation reflects a data or other error. Please provide comparable properties.

**For fiscal year 2019 values, sales from calendar year 2017 were used.**

2. **Disproportionate assessment**

The taxpayer believes the property is disproportionately assessed in comparison with other properties.

3. **Incorrect usage classification**

The property owner believes the property is not properly classified.

4. **Statutory exemption**

The property owner believes an exemption applies based on the ownership or use of the property.

### **The Board of Assessors must act on an abatement application within 3 months of receipt**

In the course of acting on the application, the Assessors and/or their staff, may request that the property owner allow them to inspect the property, and provide a written return under oath containing information reasonably required to determine its fair cash value, within 30 days. A taxpayer who fails to comply with the assessors' request to inspect or provide information loses the right to appeal the assessors' action or inaction on the application, unless non-compliance was for reasons beyond the taxpayer's control or the taxpayer attempted to comply in good faith.

If you have further questions, please do not hesitate to contact the Board of Assessors.

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**Filing an abatement application DOES NOT stay the collection of your taxes**