

THE COMMONWEALTH OF MASSACHUSETTS

Name of City, Town or District
Office of the Board of Assessors

Date

Property Tax Abatement/Exemption Certificate
Fiscal Year _____

The Board of Assessors voted on _____, _____ to allow an abatement/
exemption under General Laws _____:

ON: _____
Location of property Street and number Property Identification

TO: _____
Applicant (Assessed owner if different)

	Assessed Tax	--	Abated/ Exempted	=	Adjusted Tax	BOARD OF ASSESSORS
Real Estate		\$		\$		_____
Personal						_____
Other						_____
Total Tax	_____		_____		_____	_____

* "Adjusted tax" is the entire year's tax, as abated/exempted.

Your application for an abatement/exemption has been allowed under the provisions of Chapter 59 of the General Laws.

APPEALS: You may appeal the amount allowed in the manner and under the conditions provided by Chapter 59, Sections 64-65B of the General Laws. Under those sections, your appeal may be made to the Appellate Tax Board [*add if applicable:* or County Commissioners]. The appeal must be filed within three months of the date the assessors voted to allow your abatement/exemption. With certain exceptions, you must also pay at least one-half the tax on personal property and, if the real property tax for the fiscal year is more than \$5,000, you must pay all of the tax on real property without incurring interest on any preliminary or actual installment payment, in order for the appeal to be heard. The assessors may grant a further abatement/exemption in final settlement of your application during the period for filing an appeal. However, if a settlement is not reached and an abatement/exemption not granted during that period, you must have filed a timely appeal for the assessors to be able to take any further action on your application.

REFUNDS: The amount allowed will reduce any taxes outstanding on the property for the fiscal year. If you have already paid the entire year's tax, as abated/exempted, at the time the collector applies the abatement/exemption, you will receive a refund of any overpayment. Interest at the rate of 8% a year will be paid only if a refund is due.