



**Information about and Instructions for filling out the Application for Abatement:**

Please Note: All information on this page can be found on the abatement application, except for information regarding the use of an appraisal for supporting your claim of overvaluation. Please read supplemental page 2 if you are planning on using an appraisal. A Market Analysis from a realtor is not an acceptable substitute for an appraisal. Realtor's are not appraisers.

Be aware: All parcels are assessed as of January 1<sup>st</sup> of the prior calendar year. A completed abatement application is **not** open to public inspection. Also, be aware that failure to fill out the abatement application completely could result in a delay of or denial of your abatement request. Therefore, don't hesitate to call our office to ask any questions relative to completing this application.

**Page One:**

Sections A is self-explanatory. Section B information is found on your tax bill and in the Assessor's office. Section C is where you explain why you feel an abatement is needed.

**Page Two:**

This page needs to be filled out completely, unless the abatement application is for a vacant parcel of land. Please note that completing page two does **not** count as an interior inspection of your property and said inspection may still be required by the Assessor's office to complete your abatement request.

**Page Three:**

If you are claiming that your property is over assessed or over valued and you are not submitting an appraisal, then you must complete either section A or section B. All information you would need to complete this section can be found online at [www.visionappraisal.com](http://www.visionappraisal.com) within the Assessor Database section of that website. Please note there is no charge for this service, but registration is required.

**Page Four:**

Your application for abatement must be signed and dated to be processed. If you are filing this application and you are not an owner of the parcel, then you must attach written authorization from the owners to act on their behalf.

**Please read and sign below:**

I acknowledge that I have received and read the instructions and the application for abatement form completely and I am aware of the abatement procedure.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**If an appraisal is being submitted to support your opinion of value for abatement purposes, here are some facts that should be considered by you and your appraiser:**

1. Be sure your appraiser understands the date of value for this appraisal is 1/1/2007, the date of valuation set by the Massachusetts Department of Revenue.
2. All sales utilized as comparables should reflect data/sales from 01/2006 to 01/2007.
3. Defines the purpose of the appraisal as, "for tax abatement purposes."
4. That your appraiser is made aware of and is prepared to appear before the Board of Assessors or the Principal Assessor to answer questions relative to the report.
5. That your appraiser understands the requirements set forth under **USPAP (Uniform Standards of Appraisal Practice)** as promulgated by the Appraisal Foundation and understands the types of reports for the intended purpose.
6. At a minimum, the Board will accept a complete appraisal communicated in a summary report.
7. Your appraiser should be either licensed or certified by the Commonwealth of Massachusetts.

Should you have any questions relative to the above please do not hesitate to contact our Principal Assessor, Lee Marcella at the office, (413) 269-0100 ext. 106.

Thank-you!

The Otis Board of Assessors