
FY 2025 ABATEMENT INFORMATION GUIDE

**FILING DEADLINE FOR FISCAL YEAR 2025 IS
MONDAY, FEBRUARY 3, 2025 AT 5:00 PM**

TO BE TIMELY FILED, YOUR APPLICATION MUST EITHER BE

**(1) RECEIVED BY THE ASSESSORS OFFICE ON OR BEFORE
MONDAY, FEBRUARY 3, 2025 AT 5:00 PM**

OR

**(2) POSTMARKED BY THE UNITED STATES POSTAL SERVICE, AND MAILED,
FIRST CLASS POSTAGE PREPAID, TO**

**Board of Assessors
Needham Town Hall
1471 Highland Avenue
Needham, MA 02492**

ON OR BEFORE MONDAY, FEBRUARY 3, 2025.

**THESE DEADLINES CANNOT BE EXTENDED OR WAIVED
BY THE ASSESSORS FOR ANY REASON.**

**IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO
AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.**

- A separate application must be filed for each parcel.
- The Assessors' office, by law, can only act upon abatement forms for the current fiscal year. **Applications submitted for previous years will not be acted on.**

NOTE ON SUPPLEMENTAL INFORMATION FORM

- Your application will be denied if you do not provide the requested Supplemental Information within 30 days of filing your abatement application.
- Additionally, if you do not provide the Supplemental Information, you may also lose your rights to appeal to the Appellate Tax Board.

Payment of Tax

- The full tax due must be paid by the due date to avoid interest charges.
- If the total tax on real estate is over \$3,000, the tax must be paid by the due date to maintain the Right to Appeal an abatement decision of the local Board of Assessors at the Appellate Tax Board.

Action by the Assessors' Office

Abatement applications will be processed within three calendar months of filing. You will be informed of the specific action taken on your application through one of the following notices:

- **Notice of Approval** – The Assessors' Office will abate the amount specified in the notice. If the tax has been paid, the Town will reimburse the taxpayer.
- **Notice of Denial** – No abatement will be granted. The Assessors' Office has deemed the taxpayer has not proven that the fair market value of their property is less than its assessed value.
- **Notice of Inaction** – No decision was made on your application within three months of receipt, and your application has been Deemed Denied.

NOTE: If no decision is made on your application within three months of the date received, your application will be Deemed Denied. You may request in writing an extension of time to a specific date to consider your application however your request must be received by the Assessors before the three-month period expires.

If you would like more information as to how the decision was made on your application, please contact the Assessors' office.

Appeal to the Appellate Tax Board (ATB)

The taxpayer has three months from the date of the Assessors' decision to appeal to the ATB. Appeal forms are available at the ATB office:

100 Cambridge Street
2nd Floor Suite 200
Boston, MA 02124

OR

online at

<https://www.mass.gov/lists/appeal-forms>

Supplemental Information Request for Real Estate Abatement Applications

If you believe your real estate is overvalued or disproportionately assessed, please complete the enclosed Supplemental Information Request. The form requires that the taxpayer furnish **three (or more) 2023 comparable sales¹** to support your opinion of value. The Assessor has the authority under Massachusetts General Law Chapter 59, Section 61A to require that this form be filled out and returned within 30 days of your submission of a real estate abatement request.

If you believe your property is disproportionately assessed, you must provide evidence that the property is valued at a higher percentage of fair cash value due to an intentional, discriminatory assessment policy.

You must include the Property Record Card for each of your comparable properties. Property Record Cards are available at this link:

<https://mapublicaccess.tylerhost.net/search/commonsearch.aspx?mode=address&sjur=MA199>

If your property is residential, include the Residential Property Record Card (Res PRC) or if commercial the Commercial Property (COM PRC).

The Assessor will ask to inspect the property. This inspection will aid the Assessors' Office in determining the accuracy of the property information on file.

You are not required to allow an inspection of your property, however refusal to allow an inspection will result in the denial of your abatement application and may affect your rights to further appeal.

After a review of the completed Application for Abatement and Supplemental Information Request forms, an appointment will be scheduled to review the interior and exterior of the property, and to speak with the property owner.

In order for your application to be considered, you must provide ALL information requested and allow an inspection within thirty days. Incomplete forms may be returned.

The Assessors' Office will carefully review all facts concerning the subject property. The property owner will be notified within ten days of the Assessors' decision.

If no decision is made on your application within three months of the date received, your application will be Deemed Denied. You may request in writing an extension of time to consider your application however your request must be received by the Assessors before the three-month period expires.

If Deemed Denied you will be notified within ten days after your application is Deemed Denied.

¹ All Fiscal Year 2025 assessed valuations are based on calendar year 2023 arms-length sales transactions. For example, 2021, 2022, or 2024 sales cannot be taken into consideration for your request. Comparable sales must be from Needham, MA and of the same style house unless there are no sales of a similar type during the calendar year 2023. The house should be in the same neighborhood code and of similar lot size, living area, age, and condition.

Supplemental Information Request

Chapter 59 Section 61A Request – Real Estate

Mass General Law Chapter 59, Section 61A

<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter59/Section61A>

A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within thirty days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.

ASSESSED OWNER: _____

ASSESSED ADDRESS: _____

MAP: _____ PARCEL: _____ ASSESSED VALUE: _____

OVEREVALUATION SHOULD BE BASED ON THE SALES OF SIMILAR TYPE/STYLE PROPERTIES.

SALES COMPARISION: Sale date must be between 1/1/2023 and 12/31/2023

Sale #	Owner Name	Property Address	Parcel ID	Sale Date	Sale Price
1					
2					
3					
4					
5					

I certify under the pains and penalties of perjury that the information supplied herewith is true and correct:

Applicant Signature

Applicant Name Printed

Date

The complete database of Needham property sales used in calculating the Fiscal Year 2025 values may be reviewed at the Department of Revenue website at:

<https://dls.gateway.dor.state.ma.us/gateway/DLSPublic/ParcelSearch>

You must include the Property Record Card for each of your comparable properties. Property Record Cards are available at this link:

<https://mapublicaccess.tylerhost.net/search/commonsearch.aspx?mode=address&sjur=MA199>

If your property is residential, include the Residential Property Record Card (Res PRC) or if commercial the Commercial Property (COM PRC).

Needham

Name of City or Town

Assessors' Use only

Date Received

Application No.

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX
 PERSONAL PROPERTY TAX
FISCAL YEAR 2025

General Laws Chapter 59, § 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

[] []
[] []

Return to: Board of Assessors

Must be filed with assessors not later than due date of first actual (not preliminary) tax payment for fiscal year.

INSTRUCTIONS: Complete BOTH sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____
Name(s) and status of applicant (if other than assessed owner) _____
 Subsequent owner (acquired title after January 1) on _____/_____
 Administrator/executor. Mortgagee.
 Lessee. Other. Specify.
Mailing address _____ Telephone No. () _____
No. Street City/Town Zip Code
Amounts and dates of tax payments _____

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____ Assessed valuation \$ _____
Location _____
No. Street
Description _____
Real: _____ Parcel ID no. (map-block-lot) _____ Land area _____ Class _____
Personal: _____ Property type(s) _____

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

Overvaluation Incorrect usage classification
 Disproportionate assessment Other. Specify.
Applicant's opinion of: Value \$ _____ Class _____
Explanation _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

D. SIGNATURES.

Subscribed this _____ day of _____, _____ Under penalties of perjury.

Signature of applicant _____

If not an individual, signature of authorized officer _____ Title _____

(print or type) Name _____ Address _____ Telephone _____

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION. You may file an application if you are:

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the personal representative of the assessed owner's estate or personal representative or trustee under the assessed owner's will,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. 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, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 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 application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, § 61A return	GRANTED <input type="checkbox"/>	Assessed value	_____
Date sent _____	DENIED <input type="checkbox"/>	Abated value	_____
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	_____
On-site inspection		Assessed tax	_____
Date _____		Abated tax	_____
By _____	Date voted/Deemed denied _____	Adjusted tax	_____
	Certificate No. _____		
	Date Cert./Notice sent _____		Board of Assessors
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date: _____	

Mass General Law Chapter 59, Section 61A

<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIX/Chapter59/Section61A>

A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, shall, upon request, furnish under oath such written information as may be reasonably required by the board of assessors to determine the actual fair cash valuation of the property to which the application for abatement relates including, but not limited to, income and rents received, and the expenses of maintaining such property. Failure of the applicant to comply with the provisions of this section within thirty days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.

Acknowledgement of Receipt of Supplemental Information Request

Assessed Owner Name (printed) _____

Assessed Property Address _____

Re: Supplemental Documentation for Real Estate Abatement Application

The Assessors' Office hereby requests under Chapter 59, Section 61A that all applicants complete the Supplemental Information Request, provide supporting documentation, and contact the Assessors to arrange for an interior and exterior inspection of the property. The completed forms must be returned and the inspections completed within 30 days of issuance of this letter for your application to be considered. Failure to comply with this request will result in a denial of an abatement under this chapter.

Acknowledgement of receipt of Supplemental Information Request:

Applicant's signature

Date