

Please read the Taxpayer Information on the back page of the Abatement Form. This Section lists reasons for filing the abatement, lists those residents who may file, when and where to file, the taxpayers' responsibility, the duties of the Board of Assessors and an owners right to appeal.

All information is confidential.

Meetings are scheduled with the Assessors after the Board has reviewed all abatements. The Assessors may call you if they have questions after reviewing your application.

Please make sure you have completed all of the following:

- ✓ Make sure to fill out the abatement form completely.
- ✓ Include a telephone number to assist the Board should they need to contact you.
- ✓ Tax bill number – This can be found on your tax bill.
- ✓ Map/Block/Lot – This is you parcel id shown on your tax bill.
- ✓ Explain Section C **in detail**. List your opinion of value.
- ✓ Check the boxes that apply also be sure to check your reason for filing.
- ✓ Include Map/Block/Lot for all properties to which you are comparing.
- ✓ Fill out Page 2 regarding your property.
- ✓ List sales that are comparable to your property on page 3.
- ✓ List properties similar in assessed value to your property on page 3.
- ✓ Attach additional information as needed.
- ✓ Sign and date the form on page 4.
- ✓ If you want a stamped copy for your records, please let us know that at the time the application is being submitted.
- ✓ Please schedule an appointment for inspection of the property.

The completed form can be emailed to our office at aqassess@comcast.net; deadline for filing is **February 1, 2019 by 5:00 PM** or postmarked if mailed.

Applications received after February 1, 2019, cannot be considered under MGL Chapter 59, Section 59.

Property information is available online <http://www.axisgis.com/AquinnahMA>. If you have any questions, please contact us.

Board of Assessors
955 State Rd
Aquinnah MA 02535
(508) 645-2306

AQUINNAH
Name of City or Town

Assessors' Use Only
Date Received
Application No.

REAL PROPERTY TAX
 APPLICATION FOR ABATEMENT OF PERSONAL PROPERTY TAX

FISCAL YEAR 2019
 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
 Social Security No. _____ (optional) Amounts and dates of tax payments _____

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

Tax bill no. _____ Assessed valuation \$ _____
 Location _____
 Description No. Street _____
 Real: _____ Parcel identification 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.
 THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

DEAR TAXPAYER:

IN ACCORDANCE WITH CHAPTER 59, SECTION 61A THE BOARD OF ASSESSORS REQUEST THAT YOU COMPLETE THE ENCLOSED PROPERTY VERIFICATION FORM SO THAT THE PROPERTY RECORD CARD MAY BE REVIEWED FOR ANY INACCURACIES THAT MAY AFFECT THE VALUE.

1. HOUSE STYLE _____ (CAPE-RANCH-GARRISON-COLONIAL-OTHER)
NUMBER OF STORIES _____ NUMBER OF APTS. _____
EXTERIOR: WOOD _____ BRICK _____ STONE _____ VINYL _____ ALUM _____
AGE OF HOUSE: _____
2. HAS THE PROPERTY BEEN REMODELED IN THE LAST 10 YEARS? _____ IF YES, BRIEFLY EXPLAIN:

3. TOTAL NUMBER OF ROOMS (EXCLUSIVE OF BATHROOMS & BASEMENT ROOMS) _____
4. NUMBER OF BATHROOMS #FULL _____ #HALF BATHS _____
5. NUMBER OF BEDROOMS _____
6. DOES THE PROPERTY HAVE A FULL BASEMENT? _____ YES _____ NO
7. HOW MUCH OF THE BASEMENT IS FINISHED? _____% LVG AREA _____% REC ROOM _____% OTHER _____%
8. IS THERE A WALK IN ATTIC? _____ IF YES, IS ANY OF THE ATTIC FINISHED LIVING SPACE? _____ YES _____ NO
_____ % FINISHED
9. NUMBER OF FIREPLACES: _____
10. HEAT: TYPE _____ FUEL _____ CENTRAL AIR _____ YES _____ NO
11. GARAGE: ATTACHED _____ DETACHED _____ UNDER _____ SIZE _____
12. BREEZEWAY: _____ SIZE _____ BARN _____ SIZE _____ CARPORT _____ SIZE _____
SHED _____ SIZE _____
PORCH: ENCLOSED _____ SIZE _____ SCREEN _____ SIZE _____ OPEN _____ SIZE _____
DECK: _____ SIZE _____
13. POOL: ABOVE GROUND _____ IN GROUND _____ SIZE _____
14. DOES YOUR LOT HAVE ANY FACTORS WHICH YOU FEEL AFFECT ITS VALUE? _____

15. A. DATE OF PURCHASE _____ SALE PRICE _____ YES NO
B. AT THE TIME OF PURCHASE DID ANY OF THE FOLLOWING APPLY? (CHECK ONE)
 1. BUYING FROM A RELATIVE _____
 2. BUYING A PROPERTY WHICH WAS ON THE MARKET FOR MORE THAN 9 MONTHS _____
 3. BUYING A PROPERTY WHERE THE SELLER TOOK BACK A MORTGAGE _____
 4. FORCLOSURE OR PROPERTY BOUGHT AT AUCTION _____
IF YES TO ANY OF THE ABOVE, PLEASE EXPLAIN BELOW:

16. WERE THERE ANY OTHER SPECIAL CIRCUMSTANCES WHICH AFFECTED THE PRICE? _____ YES _____ NO

IF YES, PLEASE EXPLAIN BELOW:

OVERVALUATION CLAIMS ARE BASED ON 1 OF 2 REASONS

- A. OVERVALUATION BASED ON SALES MARKET ACTIVITIES.
- B. OVERVALUATION BASED ON ASSESSED VALUES OF SIMILAR PROPERTIES.

UPON FILING EITHER (OR BOTH) CLAIMS 3 PROPERTIES OF COMPARISON SHOULD BE SUBMITTED.

- A. SALES MARKET COMPARABLE PROPERTIES.

	1 ST SALE	2 ND SALE	3 RD SALE
BUYER			
SELLER			
LOCATION			
MAP(PLOT)/LOT			
SALES PRICE			
SALES DATE			
BOOK/PAGE			

- B. SIMILAR PROPERTIES COMPARED BY VALUE

LOCATION/ADDRESS	MAP(PLOT)/LOT	ASSESSED VALUE	OWNER

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 owner's administrator or executor,
- 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 board of 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 mortgage. If so, your application must be filed between September 30 and October 1. 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 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 of 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. 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
Date changed _____	Appeal _____	_____
	Date filed _____	_____
Valuation _____	Decision _____	_____
	Settlement _____	Date: _____

How to Appeal Your Property Assessment

The assessors' function is to determine the fair market value of your property as well as of all other properties in town. Every three years by State Law, in each of the 351 cities and town in Massachusetts, a triennial certification is done, to reflect the fluctuating forces in the real estate market. An increase in your assessment, while it does indicate that your property is increasing in value, does not necessarily mean that your taxes will increase (because taxes are actually determined by the taxpayers voting at annual town meeting and by Proposition 2 ½ override questions which may appear on the annual Town Elections ballot). It does show that the value of the equity in your property is growing.

Before you file an application for abatement, there is information you should consider. First, you should separate the issue of taxes from that of assessments. Your taxes are determined by vote of the taxpayers through town meeting and/or ballot questions. The issue you wish to address, rather than the dollar amount of your tax bill, is whether you think the assessed value accurately reflects the market value of the property on the assessment date for the current fiscal year. The assessment date is January 1st proceeding the fiscal year which begins on July 1st.

The data in the assessors' record is the primary determinant of your value. Accuracy is the first thing you should check because good results can come only from good data. Some property features carry more weight than others do. Building dimensions and features are generally significant, and you should be prepared to discuss them if you feel an error has been made. The level of detail is up to the property owner because the assessors will rely on the records in the office in the absence of other information.

The central issue in an appeal is market value. The key is to identify comparable properties that have **actually sold** during the period prior to the assessment date, that are similar to yours in terms of size, features and neighborhood. Your appeal is most likely to succeed if it is supported by sound information. Be aware that many property owners spend a lot of time gathering information that has minimal value. In an appeal, the burden of proof rests with the taxpayer.

There is only one time during the year to file an application for abatement: It begins when the tax collector mails the third quarter ("actual") tax bills and the deadline is the same as the due date of first actual tax bill. Aquinnah is on a quarterly tax billing schedule, and the first two bills of the fiscal year are preliminary bills. The tax rate is not determined until the town receives final certification of values from the Massachusetts Department of Revenue at which time the actual tax bills are mailed. The third quarter bill will have the actual assessed value and the new tax rate.

Please submit supporting documentation with your abatement application. You may be asked for further documentation, and you will need to set up a time for an inspection by the Assistant Assessor.

**ALL ABATEMENT APPLICATIONS FOR FISCAL YEAR 2019 MUST BE FILED
AFTER THE MAILING OF THE ACTUAL TAX BILL AND RECEIVED BY
FEBRUARY 1, 2019 (POSTMARKED IF MAILED)**

DETERMINING VALUE

Valuation in Massachusetts is at “full and fair cash value,” defined as the amount a willing buyer would pay a willing seller on the open market. Assessors collect and record a great deal of information about property to analyze the market characteristics in order to estimate the fair market value of all properties in their community. Properties such as churches and educational institutions are also valued even though they are exempt from taxation. Assessors first inspect each property to record specific features of the land and building(s) that contribute to its value. Land size, location, view, building size, type and quality of construction, number of rooms, number of baths, number of fireplaces, type of heating system-- all are examples of the data collected on each individual property before the valuation process can begin.

Finding the “market value” of a property involves discovering what similar properties are selling for, what the property would cost today to replace, and what financial factors, such as interest rates, may be affecting the real estate market. Valuation techniques for commercial and industrial properties also include analysis from an investment point of view, since the purchase price the buyer is willing to pay depends, in part, on the return the buyer expects to receive.

The assessors do not create value. Rather, they have the legal responsibility to discover it and make sure that assessments reflect the changes occurring in the marketplace. People create property value by their transactions in the market. Since assessments must be set at market value, rising real estate values will be reflected in generally higher assessed values. All properties, however, do not change in value to exactly the same degree. Many factors influence value, and the value of some properties may well increase more rapidly than others. The construction of a garage or the addition of a room would increase the market value of the property, and therefore, also increase the assessed value.

In effect, the assessors do what property owners do to determine the selling price when putting a property up for sale, only the assessors must follow specific guidelines. The property database is web hosted by Cartographic Associates Inc., please visit the site at www.axisgis.com/AquinnahMA .

Question: What is The Bundle of Legal Rights of a Real Estate Owner?

Answer: Owning real estate carries with it a traditional "bundle of legal rights" transferred with the property from seller to buyer. These are the recognized rights of the holder of title to the property and include:

- **the right of possession** - the property is owned by whomever holds title;
- **the right of control** - within the laws, the owner controls the use of the property;
- **the right of exclusion** - others can be excluded from using or entering the property;
- **the right of enjoyment** - the owner can enjoy the use of the property in any legal manner;
- **the right of disposition** - the title holder can sell, rent or transfer ownership or use of the property at will
-

Ownership of land is holding "title" to it. The evidence of that title is the deed. The seller executes a deed to transfer title to real property and the bundle of rights that go with it.

Fy2019 sales

sale_date	parcel_id	st_name	prop_type_id	nal_code	sale_price	Value at time of sale	A/SR before adjustments	Proposed FY2019 Value	A/SR after adjustments	Comments
1/27/2016	6__105.2_	SUNSET LANE	130		1,395,000	1,154,400	0.828	1,146,200	0.822	UC
2/25/2016	5__70_	SEA HORSE LANE	101		1,100,000	1,009,000	0.917	1,049,100	0.954	
3/11/2016	2__32+ 33	OXCART RD	132	V	1,950,000	153,300	0.079	143,000	0.073	
3/11/2016	2__30+ 31	OXCART ROAD	101	V	1,950,000	1,786,900	0.916	1,716,600	0.880	
4/5/2016	8__134_	STATE ROAD	101		1,485,000	1,636,200	1.102	1,439,300	0.969	
5/20/2016	5__64_	SAND CASTLE LANE	101		760,000	661,600	0.871	714,600	0.940	
7/20/2016	9__61+ 62	OLD SOUTH ROAD	101		1,525,000	1,584,900	1.039	1,628,000	1.068	UC
10/12/2016	8__46_	TAR BARREL ROAD	101		1,050,000	844,900	0.805	953,900	0.908	
10/18/2016	8__80_	EAST PASTURE ROAD	101		1,050,000	754,600	0.719	1,879,200	1.790	UC
12/9/2016	9__106_	OLD SOUTH ROAD	101		1,150,000	743,000	0.646	1,155,700	1.005	
2/1/2017	6__105.3_	SUNSET LANE	101		2,475,000	2,342,800	0.947	2,363,800	0.955	
2/8/2017	5__175.3_	HOMESTEAD WAY	101		1,000,000	902,600	0.903	985,100	0.985	
3/2/2017	6__25.4_-1	AQUINNAH CIRCLE	102		560,000	414,200	0.740	532,000	0.950	
6/29/2017	5__67_	SAND CASTLE LANE	101		2,175,000	1,240,000	0.570	1,916,300	0.881	
7/14/2017	5__6_	STATE ROAD	130		350,000	204,200	0.583	332,700	0.951	
8/1/2017	8__133.1_	STATE ROAD	101	O	2,517,000	2,221,380	0.883	1,881,080	0.747	UC
9/6/2017	5__71+ 72	SEA HORSE LANE	101		875,000	915,000	1.046	862,700	0.986	
11/13/2017	2__10_	OXCART RD	132		127,500	128,800	1.010	123,200	0.966	
11/21/2017	6__106_	DEER PATH	101		2,475,000	2,554,200	1.032	2,402,400	0.971	
12/15/2017	9__131_	STATE ROAD	101		1,275,000	875,000	0.686	1,214,000	0.952	

A/SR = Assessed Value/Sales Price Ratio

UC = Under Construction