

The Commonwealth of Massachusetts

Blandford

Assessors' Use Only

Date Received

Application No.

APPLICATION FOR ABATEMENT OF WATER TAX

Fiscal Year _____

General Laws Chapter 42 E

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

Return to: Water Department
Must be filed with the Water Department no later than due date of the first actual (not preliminary) water 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
- 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 water tax bill.

Tax bill no. _____ # of family _____

Location _____

No. Street

Description _____

Parcel identification no. (map block-lot) _____ Class _____

Property type(s) _____

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies. Continue explaining on attachment if necessary.

- Over Taxed
- Incorrect usage classification
- Other. Specify.

Applicants' opinion of: Value \$ _____ Class _____

Explanation _____

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

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

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 a 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 a tax assessed on your water for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that is 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 water bill is 1) overvalued, clerical and data processing errors, or not taxable to you, 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial, or 4) partially or full 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 obliged to pay more than one-half of the water 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 water tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the water department on or before the date the payment of the actual water bill mailed for the fiscal year is due. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE WATER DEPARTMENT FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE WATER DEPARTMENT CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE WATER DEPARTMENT ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY THE 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 water taxes. In some cases, you must pay the water tax when due to appeal the water departments' disposition of your application. Failure to pay the water bill 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 water tax as assessed. If an abatement is granted and you have already paid the entire year's water tax as abated, you will receive a refund of any overpayment.

WATER BILL DISPOSITION. Upon applying for an abatement, you may be asked to provide the water department 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 water department has 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 water department does 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.