

**City of Lynn - Board of Assessors
Instructions for Filing FY2012
Application for Abatement**

Important

Please read the back of your tax bill and the back of the application form for important information regarding your rights. Please note that any failure to pay your bill on time or to comply with abatement filing procedures or deadlines may legally disqualify your application from consideration by the assessors, or may limit your ability to appeal a decision by the assessors.

Official assessed values for FY2012 will appear on your 3rd quarter actual bill which will be mailed on December 31, 2011. Therefore, you should not contest a value until you receive your bill in order to ensure you are contesting the correct value. Please note that any change in property values since January 1, 2011, has no bearing on assessed values for FY2012, since the assessments are based on the real estate market as it existed on January 1, 2011, using sales from 2010 and early 2011. The current market conditions will be reflected in the assessments for FY2013, as of January 1, 2012. Therefore, appeals relying on current market conditions to support a claim of overvaluation may be denied.

Minimum Statutory Requirements

At a minimum, all abatement applications must be made on an approved form*, provide sufficient information to identify the applicant and the subject property, be signed by the applicant, and be filed with the assessors by the statutory February 1, 2012, deadline**. Any application that does not meet all of these requirements cannot legally be considered by the assessors and will not be acted on.

* By law, the commissioner of revenue determines the application form approved for use. Use of a form other than that currently being provided by the assessors could affect your appeal rights. The current approved form carries a revision date of 7/2009.

** In order to comply with the filing deadline, an application must either be in the possession of the assessors by the deadline or be mailed via the US Postal Service to the assessors to the address below on or before the deadline with a canceled postmark no later than the deadline date.

Basis for Application

By law, the value placed on your property by the assessors is considered to be equitable and representative of the fair market value of the property on the statutory January 1, 2011, assessment date. Therefore, the burden is on the taxpayer to produce evidence to convince the assessors that they should reduce the property value. You generally must contest your assessment for one of three basic reasons:

1. **The property is overvalued** (assessment exceeds its fair market value on the assessment date). Generally, you must show either a) arms-length sales of similar properties around the January 1, 2011, assessment date do not justify the value placed on the property, or b) the assessors used incorrect information on your property to assess it, resulting in an excessive value.
2. **The property is disproportionately or unfairly assessed compared to other similar properties.** Please note that simply finding a few random, similar properties that you feel are unfairly assessed compared to yours is not sufficient to justify an abatement. Very often in such cases, the necessary corrective action may be to adjust those other properties that are assessed too low. You would have to show a preponderance of similar properties being assessed at a lesser percentage of fair market value

than yours to sustain an appeal on this basis. Please note that properties of different types, i.e., condominiums as opposed to single family homes, are not considered similar properties.

In developing assessed values for the current year, zero weight was placed on the properties' values from the prior year. Therefore, it is to be expected that values will change by different percentages for different properties from one year to the next. The legal criterion the assessors must use is fair market value on the relevant assessment date. Therefore, any comparisons using values from prior years to argue disproportional assessment will carry little, if any, weight in the assessors' consideration of your appeal. When making assessment comparisons, please limit your analysis to assessed values for the current year.

- 3. Incorrect usage classification.** For example, the assessors assessed the property as fully commercial on the assessment date, when in fact, part of the property was used for residential purposes or it was tax exempt.

Notification

The assessors have three months to act on your application from the date of filing. All applicants are notified in writing as to the Board's action on the application within ten days of that action. If the assessors fail to act on your application within the three-month period, it is deemed denied by law. You will be notified in writing if that occurs. Your notification will contain additional information regarding your appeal rights if you are not satisfied with the Board's action.

General Information

The correct mailing address is: **Board of Assessors, City Hall, Room 202, Lynn, MA 01901**. Any appeal filed by mail must be addressed to the assessors and mailed to their business address, as required by statute. If another address is used, and it is received by the assessors after the deadline, it is considered to be filed late and will not be acted on. Therefore, you should not mail your application with your payment, as its receipt by the collector does not satisfy the filing requirement, and may delay its receipt by the assessors. Mail any application separately to the above address.

Assessors are generally available during business hours to answer any questions. Appointments are not required but are suggested. Please call (781) 586-6702 to request assistance.

You may attach any information to support you appeal to your application form. If no information is provided to support your appeal, or additional information is required, you may be requested to supply such information on request by the assessors, as provided by law (M. G. L. Chapter 59, Section 61A). In order to assist you in providing relevant information for your appeal if your property is a one, two, or three family home, or a condominium, you may complete the form entitled "Form for Additional Supporting Information" and submit it with your application. Submission of the form is not a legal requirement for your filing to be valid, but failure to supply the requested information or other similar information may result in a Section 61A request from the assessors, delaying the processing of your application.

The assessors reserve the right as provided by law to inspect your property as part of the abatement process (M. G. L. Chapter 59, Section 61A). Refusal to allow an inspection, if requested, will result in the denial of your appeal, and may affect your rights to further appeal.