



# City of Methuen, Massachusetts

## Office of The Assessor

The Searles Building, 41 Pleasant Street  
Methuen, Massachusetts 01844  
Telephone (978) 983-8530  
Email: [jjcena@ci.methuen.ma.us](mailto:jjcena@ci.methuen.ma.us)  
Website: [www.ci.methuen.ma.us](http://www.ci.methuen.ma.us)

William M. Manzi, III  
*Mayor*

John J. Cena  
CMA, RMA, MAA, SRA  
*Municipal Appraiser*

### **Acknowledgement of Receipt of Abatement Application**

### **And**

### **Guidelines As Provided Under Chapter 59 Section 61A**

The undersigned Property Owner or Designee acknowledges the receipt of an Application for Abatement of Real Property or Personal Property Tax for FY 2010.

The undersigned also acknowledges receipt of an instruction letter and copy of appraisal guidelines.

The undersigned also agrees to comply with provisions as stated under MGL (Massachusetts General Laws) Chapter 59 Section 61A. "A person applying for an abatement of tax on real estate or personal property 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" **"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 30 days after such request shall bar him from any statutory appeal under this chapter..." This does include any property appraisals that may have been done for financing purposes as well as any new appraisals that are requested by the Board of Assessors. The Board of Assessors considers a property appraisal sufficient and pertinent information in establishing full fair market value. All appraisals, which have been completed for establishing a full fair market value, must be in compliance to the Uniform Standards of Professional Practice.

**Property Owner/Designee:** \_\_\_\_\_

**Property Address:** \_\_\_\_\_

**Parcel Identification:** \_\_\_\_\_

**Date signed:** \_\_\_\_\_

**Date Copy Received by Owner/Designee:** \_\_\_\_\_

The City of Methuen is an Equal Opportunity/Affirmative Action Employer in its Programs and Activities



# City of Methuen, Massachusetts

## Office of The Assessor

The Searles Building, 41 Pleasant Street  
Methuen, Massachusetts 01844.  
Telephone (978) 983-8530  
Email: [jjcena@ci.methuen.ma.us](mailto:jjcena@ci.methuen.ma.us)  
Website: [www.ci.methuen.ma.us](http://www.ci.methuen.ma.us)

William M. Manzi, III  
*Mayor*

John J. Cena  
CMA, RMA, MAA, SRA  
*Municipal Appraiser*

From: The Methuen Board of Assessors  
Re: Application for Abatement of Real Estate Tax Fiscal Year 2010

Dear Taxpayer:

- 1) All requests for abatements ***must*** be submitted on the proper form (State Form #128). Letters addressed to the Board, telephone and counter conversations explaining problems **are not considered acceptable application submissions.**
- 2) All applications for abatement **must** be received by this office on or before **Monday, February 1, 2010 at 4:30 P.M.**
- 3) Items of support that need to be attached to or accompany applications are, but not limited to the following:
  - A) Copies of recent property appraisals (should reflect current assessment dates). Remember, you are concerned with a value, which was reflected as of the date of assessment, 1/1/09. Also, bear in mind that your appraiser may be called in to support his or her appraisal.
  - B) If the property in question is an income producing property, then along with the application and appraisal, any income and expense statements must also be submitted.**

An application must be submitted for each property that you are appealing. Should you wish to have a hearing before the Board, please indicate this on your application at the time of filing. The Assessors Office will then contact you with a date and time. It is important that you understand that the Board of Assessors has three (3) months (90 days) from the date of receipt of you application to render a decision. Once the Board has reached a decision, you will be notified by mail.

Should the Board deny your application or not render satisfactory relief, you have three (3) months, (90 days) from the date of the decision to file with the Appellate Tax Board. Information relative to the filing procedure with the Appellate Tax Board may be obtained by calling them at, 617-727-3100.

**The City of Methuen is an Equal Opportunity/Affirmative Action Employer in its Programs and Activities**

**IF AN APPRAISAL HAS BEEN REQUESTED BY THE ASSESSORS; 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 1/1/09 –the date of valuation set by the assessors.
2. All sales utilized as comparables should reflect data/sales from 1/1/08 – 1/1/09.
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 to answer questions relative to the report.
5. That your appraiser understands the requirements set forth under USPAP (Uniform Standards of Professional 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 Municipal Appraiser, Mr. John Cena, at the Assessors office at (978) 983-8530.

Thank you.

The Methuen Board of Assessors

[Link to Massachusetts DOR Abatement of Real and Personal Property Tax Form](#)