

CITY OF CHICOPEE

National Guard and Military Reservists Abatement

(M.G.L. Chapter 59, Section 5, Clause 56)

FY 2013 and FY 2014

(July 1, 2012 through June 30, 2014)

Introduction

M.G.L. Ch 59, §5, Cl 56 allows members of the Massachusetts National Guard or Military Reservist who is or was on active duty and serving in a foreign country, to obtain a reduction of their real estate taxes. They must have served at any time between July 1, 2012 through June 30, 2014. Under this program, the qualifying member may earn a real estate tax abatement in the amount of \$500 for the fiscal year in which they performed such service.

Requirements

- ⑩ ★ Applicant must be a member of the Massachusetts National Guard or a Reservists who is on active duty and serving in a foreign country. In the absence of the member, a spouse or other person (with durable power of attorney), may file the Abatement Application.
- ⑩ ★ The guard member or reservist must be assessed owner of the property as of July 1st of the fiscal year in which the abatement is sought.
- ⑩ ★ The member must be able to provide the Board of Assessors with a copy of their certified orders and a letter of deployment dates signed by the Unit Commander.
- ⑩ ★ The member must file within 30 days from the date of the mailing of the tax bills on the National Guard and Military Reservists Abatement form. The Assessors have discretion to extend this deadline for cause and under the Servicemembers Civil Relief Act.

- ⑩★ The member must apply to the assessors each fiscal year for which an abatement is sought.

National Guard and Military Reservists Abatement

TAXPAYER INFORMATION ABOUT ABATEMENT PROCESS

REASONS FOR AN ABATEMENT

An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute a denial of your application for an abatement pursuant to M.G.L. Chapter 59, Section 5, Clause 56, You MUST APPLY FOR AN ABATEMENT

WHO MAY FILE AN APPLICATION

You may file an application if you are 1) the assessed owner of the property, 2) the assessed owner's spouse or 3) the owner's administrator having durable power of attorney

WHEN AND WHERE APPLICATION MUST BE FILED

Your application for abatement must be filed with the Board of Assessors thirty (30) days from the date of the mailing of the tax bills.

ASSESSORS DISPOSITION

Upon applying for an abatement, you may be asked to provide the Assessors with written information verifying eligibility for abatement under M.G.L. Chapter 59, Section 5, Clause 56. Failure to provide the information may result in the loss of your appeal rights.

APPEAL

The Appellate Tax Board (ATB) does not have jurisdiction to hear a taxpayer's appeal of the assessors' decision on the application. To obtain a review of the decision, the taxpayer would have to bring a civil action in the Superior Court of Supreme Judicial Court. The action must be brought within sixty days of the decision.

THE COMMONWEALTH OF MASSACHUSETTS

CHICOPEE

Fiscal Year 20_____

National Guard and Military Reservists Abatement

APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX

MASS. General laws Chapter 59, Section 5, Clause 56

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION.

(See General Laws Chapter 5, Section 60)

Must be filed with Board of Assessors not later than due date of tax payment for fiscal year.

1. TAXPAYER INFORMATION:

•A. Name(s) of Assessed Owner: _____

•B. Name(s) and Status of Applicant (if other than Assessed Owner):
_____ Spouse Power of Attorney

•C. Mailing Address & Telephone No. of Applicant:

Address

Tel No.

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

A. Tax Bill No. B. Assessed Valuation: \$

C. Location: _____

No.

Street

Zip

3. REASON ABATEMENT SOUGHT: M.G.L. Chapter 59, Section 5, Clause 56

Member of Massachusetts National Guard or Reservist on active duty and serving in a foreign country at any time during fiscal Year 2013 or Fiscal Year 2014.

4. SIGNATURES:

SUBSCRIBED THIS _____ DAY OF _____ 20_____, UNDER THE PENALTIES OF PERJURY.

SIGNATURE OF
APPLICANT _____

If not the Member, signature of authorized person

(Print of Type) Name

Address

Tel No.

IF SIGNED BY AGENT, ATTACH COPY OF WRITTEN AUTHORIZATION TO SIGN ON BEHALF OF MEMBER.

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