



**Board of Assessors**  
242 Church Street  
Clinton, MA 01510-2624

Voice (978) 365-4117  
Fax (978) 365-4104

## INSTRUCTIONS FOR FILING ABATEMENT ON REAL PROPERTY TAX

- **Complete State Tax Form 128**, Application for Abatement, **this form MUST be completed in its entirety**. Most of the information that is required can be found on the Actual Tax Bill (3<sup>rd</sup> Quarter).
- If you are filing because you feel that your property is **Overvalued or has a Disproportionate Assessment**, the Board requires you to **present a minimum of 3 comparable sales** to arrive at a value. These sales should have occurred in the prior two years for them to be considered valid sales and must be classified as “Arms Length” – a sale without duress on either party resulting in a “fair market value”. Additionally, these sales must be on like or similar Styles, Square Feet, Land Area, Use and Neighborhoods.
- If you are filing due to a **Data Collection or Data Entry Error** on your property record card, you do not need to develop a Comparable Value. Please clearly state the Data Error and we will contact you to schedule a visit.
- Please be certain to **state your opinion of value** and the method you used to arrive at that value. One or more of the three approaches to value should be used. **Please attach any documents that you feel would help to support your proposed value.**
- **You MUST include a day time telephone number** so that we can schedule an appointment for an **internal inspection and a full measure of the property**. Access to the property must be allowed for the Assessor to consider any changes in value.
- **No Abatement Application will be considered if “the taxes are too high”**. Abatements can only be issued on value merits only. Taxes are a factor of the Towns budget and are separate and distinct from the valuations that are applied to each parcel.
- Payment of tax: **Filing an Application for Abatement does not stay the collection of taxes**. To avoid any loss of rights or additional charges, you should pay the tax assessed. If an abatement is granted and you have already paid the full tax, a refund will be granted.
- If Application for Abatement is not completed in its entirety, it may either be **returned for additional information** or may be **deemed denied** by the Assessors for failure to complete the application sufficiently for the Board to make a decision.

**If you require any additional information, please feel free to contact this office.**

**David J. Baird, MAA**

**Board of Assessors**  
**Francis X. Boyce**

**Marc Iacobucci**