



Guidelines for Preparing an Abatement Application

**City of Methuen
Board of Assessors
41 Pleasant Street, Suite 103
Methuen, MA 01844**

The following provides abatement appellants with information on how best to fill out an Application for Abatement. Note that according to state law submitting an abatement application does not postpone the timely payment of property taxes. If an abatement is granted and the taxes have been overpaid, a refund will be issued. Each case will be decided on its merits.

Carefully consider whether you really have a valid case. Stating "My taxes are too high" is not a reason for granting an abatement. The overall Methuen city budget is determined by City Officials through a complex process. The Board of Assessors only determines the assessed valuations which are the basis for apportioning the tax burden fairly and equitably.

Be sure to use the Department of Revenue (DOR) Approved form available on our website or at City Hall (www.cityofmethuen.net), or on the state website at [mass.gov](https://www.mass.gov/doc/state-tax-form-128-application-for-abatement-of-real-property-tax-or-personal-property-tax/download)
<https://www.mass.gov/doc/state-tax-form-128-application-for-abatement-of-real-property-tax-or-personal-property-tax/download>

The Application is Due by 4:30 p.m., February 2, 2026, in the Assessor's Office. State law provides that the United States Postal Service postmark date on an abatement application mailed to the **proper mailing address** of the Assessor's Office (see above) is also considered a timely filing. Assessors will accept an abatement application by email by 4:30 p.m. on February 2, 2026. (Chapter 59 Sec 59 MGL)

Clearly state the Reason for the Application. The property owner is responsible for presenting information that demonstrates that the property value is incorrect. The appellant may attach supporting documentation. If providing an appraisal, it should reflect values as of the current assessment date, 1/1/2025. If the property in question is an income producing property, any income and expense statements must also be submitted. All documentation is due by the application due date. There are three basic justifications for granting an abatement.

1. Data Error: There has been an error in the factual basis for the assessment. The basic dimensions or status of a house or land may be in error. House style, yard items, etc. also are appropriate items to consider.
2. Overvaluation: It may be possible to demonstrate, by analysis of sales of comparable properties, that your house is over-assessed. Creating a table of the sales prices of comparable properties may be useful. Try to have at least three comparable sales. Such a

table should provide details of your property and of the properties size, house style, year built, condition factors, neighborhood factors, etc. Use properties which very closely match your own property. The better the match, the stronger your case will be if the comparable properties sold for significantly less than your assessment. **Note that sales from calendar year 2024 are the basis for FY 2026 property assessments.**

3. Inequitable Assessment: There may be inequity when the assessed value of your property is compared with the assessed values of very similar properties, i.e., similar in neighborhood, size, style, etc. As in item 2 above, a table showing data for your property and data for the comparable properties is helpful in effectively presenting your case.

By law, the Board of Assessors must act on an abatement application within three months of receipt. In the course of acting on the application, assessing staff will speak with the applicant and inspect the property. The board may accept your request in full or partially, or it may deny the request. If the board fails to act within three months the application is deemed denied. Generally, a notice does not change the appeal procedures described below. (Chapter 59 Sec 64 MGL)

Section 61A of Chapter 59 of Massachusetts General Law states:

A person applying for an abatement of a tax on real estate or personal property shall, upon request, exhibit to the assessors the property to which the application for abatement relates and if required by said assessors, shall exhibit and identify such property, and further, 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 to which the application for abatement relates 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 thirty days after such request shall bar him from any statutory appeal under this chapter unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith.

Appealing a Decision by the Board of Assessors

The taxpayer has three months from the date of the Board's decision or from the date deemed denied to file an appeal with The Appellate Tax Board, 100 Cambridge St, Boston, MA 02114 (617-727-3100) Filing fees and a selection of a formal or informal hearing are required. The ATB will schedule the hearing at which the taxpayer bears the burden of proof to show that the property in question has been valued incorrectly. If the taxpayer or the Board of Assessors is dissatisfied by the opinion rendered by the Appellate Tax Board in a formal proceeding, an appeal can be filed by either with the State Supreme Court. (Chapter 58A Sec 7 MGL)

If you have further questions, please call our office at (978) 983-8530.