Town of Conway
Board of Assessors

Russell French, Chairman
George Forcier, Member

Abbi Greene
Associate Assessor
(413) 369-4235 ext 5
assessors@conwayma.gov

FY 2027 Tax Rate: $13.90

ABATEMENT APPLICATIONS MUST BE RECEIVED BY THE ASSESSORS OFFICE ON OR BEFORE:

5:00 PM Monday, NOVEMBER 23, 2026

FISCAL YEAR 2027 VALUES ARE BASED UPON AN ASSESSMENT DATE AS OF JANUARY 1, 2026

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ABATEMENT APPLICATION INSTRUCTIONS

STATE TAX FORM 128
APPLICATION FOR ABATEMENT OF REAL PROPERTY TAX/PERSONAL PROPERTY TAX
REVISED 11/2016

All sections of the application should be completed in their entirety.

1. **SECTION A. TAXPAYER INFORMATION.** The assessed owner is the person or entity that owned the property on January 1, 2026. The telephone number(s) should be the best way to reach you if we have any questions and to call to schedule an inspection of the property.

2. **SECTION B. PROPERTY IDENTIFICATION.** Most of the information needed for this section can be found on your tax bill. The most important fields to fill out are the tax bill number, assessed valuation, location, Parcel ID (map-parcel), and Class. Check "Real" if your property is real estate, and "Personal" if your property is business personal property.

3. **SECTION C. REASON(S) ABATEMENT SOUGHT.** Please provide your opinion of value and a brief narrative supporting your claim. Feel free to attach additional supporting documentation. You will also be asked to complete the information requisition form which is attached to the application. **In the case of Data Collection or Data Entry errors on your property record card, clearly state the Data Error under "Explanation."** We will contact you to schedule a visit to verify what corrections, if any, are to be made. (No need to complete the information requisition form.)

4. **SECTION D. SIGNATURES.** Please make sure you sign and date the back of the application. Without a signature, the Board of Assessors will be unable to consider your appeal.

All properties for which abatement applications are received will be required to be made available for a full inspection by a member of the Assessing staff. Refusal to grant such inspection will result in the application being denied and you may lose your right to any statutory appeals under the provisions of Massachusetts General Law, Chapter 59, Section 61A.

State Tax Form 128
Revised 11/2016

The Commonwealth of Massachusetts
CONWAY
Name of City or Town

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX ☐ PERSONAL PROPERTY TAX

FISCAL YEAR 2026
General Laws Chapter 59, § 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

Return to: Board of Assessors
Must be filed with assessors not later than due date of first actual (**not** preliminary) tax payment for fiscal year.
FY 2027 DUE DATE: November 23, 2026

INSTRUCTIONS: Complete **BOTH** sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____

Name(s) and status of applicant (if other than assessed owner) _____

☐ Subsequent owner (acquired title after January 1) on _____, _____

☐ Administrator/executor.

☐ Lessee.

☐ Mortgagee.

☐ Other. Specify.

Mailing address _____ Telephone No. ( ) _____

No. Street City/Town Zip Code

Amounts and dates of tax payments _____

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

Tax bill no. _____ Assessed valuation $ _____

Location _____
No. Street

Description _____

Real: _____ Parcel ID no. (map-block-lot) _____ Land area _____ Class _____

Personal: _____ Property type(s) _____

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies. Continue explanation on attachment if necessary.

☐ Overvaluation

☐ Disproportionate assessment

☐ Incorrect usage classification

☐ Other. Specify.

Applicant's opinion of: Value $_____ Class _____

Explanation _____

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

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

D. SIGNATURES.

Subscribed this _____ day of _____ , _____ Under penalties of perjury.

Signature of applicant _____

If not an individual, signature of authorized officer _____

Title

( )

(print or type) Name Address Telephone

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION. You may file an application if you are:

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the personal representative of the assessed owner's estate or personal representative or trustee under the assessed owner's will,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed during the last 10 days of the abatement application period. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay all preliminary and actual installments of the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, § 61A return
Date sent _____
Date returned _____
On-site inspection
Date _____
By _____

GRANTED ☐
DENIED ☐
DEEMED DENIED ☐

Date voted/Deemed denied _____
Certificate No. _____
Date Cert./Notice sent _____

Data changed _____
Valuation _____

Appeal _____
Date filed _____
Decision _____
Settlement _____

Assessed value _____
Abated value _____
Adjusted value _____
Assessed tax _____
Abated tax _____
Adjusted tax _____

Board of Assessors

_____
_____
_____

Date: _____

TOWN of CONWAY
Board of Assessors
5 Academy Hill Rd,
Conway, MA 01341
Tel: (413) 369-4235 ext 5, email: assessors@conwayma.gov

Dear Taxpayer:
This information requisition form is issued pursuant to the full and fair cash valuation of your real property, and is being made by the Board of Assessors, under. M.G.L. Ch. 59 Sec. 61A, in response to the filing of an application for abatement for FY 2027. This form must be completed in full and returned to the Assessor's Office, 5 Academy Hill Rd, Conway, MA 01341, 30 days after requested. It is suggested this request be filed with your abatement application. You must be able to prove that the fair market value of your property is less than its assessed value.

ASSESSED OWNER:_____

PROPERTY LOCATION:_____

PARCEL ID: _____ **FY 2027 ASSESSED VALUE:**_____

CONTACT NAME:_____ **TELEPHONE #:**_____

Complete all sections which apply to your abatement application.

MARKET DATA

State your opinion of the full and fair cash value of your property as of **January 1, 2026** and detail the facts that lead to the conclusion. "Full and fair cash value" is defined as "100% of a property's 'fair market value', which is the price an owner willing but not under compulsion to sell ought to receive from one willing to but not under compulsion to buy."
(Bennett v. Board of Assessors of Whitman, 354 Mass. 239, 240 (1966)).

$ _____

List at least **three (3) calendar year 2025 sales of comparable properties in Conway** which you have utilized to support your **opinion of value**. Be sure to use properties that are similar to yours in location, lot size, gross living area of the dwelling, age, quality and condition. These sales should also have occurred reasonably close to the assessment date.

PARCEL ID		STREET ADDRESS	LOT SIZE	SALE PRICE	SALE DATE	LIVING AREA	STYLE	YEAR BUILT	# OF BED RMS	ASSESSED VALUE
SUBJECT										
COMP 1										
COMP 2										
COMP 3										

List at least **three (3) assessments of comparable properties** which you have utilized to support your contention of **disproportionate assessment**. Be sure to use properties that are similar to yours in location, lot size, gross living area of the dwelling, age, quality and condition.

PARCEL ID		STREET ADDRESS	LOT SIZE	LIVING AREA	STYLE	YEAR BUILT	# OF BED RMS	ASSESSED VALUE
SUBJECT								
COMP 1								
COMP 2								
COMP 3								

Has someone other than the Town valued your property in 2024 thru 2025 (i.e. an appraisal for a bank or a comparative market analysis performed by a real estate broker or appraiser)? _____
If the answer is yes, attach a copy of the report to this form.

State any current special circumstances or conditions which you feel affects the fair market value of your home or anything further you wish the Board of Assessors to consider:

_____

_____

_____

PROPERTY DESCRIPTION

Please describe the physical features of the subject property:

Style of Home _____ Year Built _____ # of Rooms _____ # of Bedrooms _____ # of Full Baths _____

# of Half Baths _____ # of Fireplaces _____ # of Kitchens _____ Central A/C (Y/N)_____ Central Vac (Y/N)_____

Type of Heat_____ Fuel Type_____ Sq Ft Living Area_____ Finished Basement Area_____

# of Basement Garages _____ Attached Garage Sq Ft_____ Detached Garage Sq Ft_____ Carport Sq Ft_____

Overall Condition _____

Describe any yard items (i.e. pools, sheds, patio, etc) include type of structure, age, size and condition:

SALES INFORMATION

Was this property purchased within the last two years? _____ If yes please fill out the following information regarding the purchase: Total sales price: **$**_____
What type of property was purchased? Vacant Land_____ Single Family _____ Two Family_____ Three Family_____
Condo_____ Commercial _____ Industrial _____
Month and year sales price was agreed upon _____
Did the seller finance any of the purchase price? Yes _____ No _____
Were there any sales or financing concessions? Yes _____ No _____
If yes, please describe: _____

Was any of the purchase price paid in terms other than cash (such as trade)?
Yes _____ No _____ If yes, please describe:_____

Was there any personal property (such as furnishings, machinery, livestock, etc) included in the sales price?
Yes _____ No _____ If yes, please state the value of such items $_____
Please describe these items _____
If any unpaid taxes or assessments, or any expenses were assumed by the buyer and not included in the sales price, please state the amount $_____

Please answer YES or NO to the following:
Was this a sale between relatives _____
Was it a sale of an undivided interest _____
A sale transfer between related parties (company sale, etc.) _____
A forced sale (auction, foreclosure, bank sale, bankruptcy, etc.) _____

If the purchase was for vacant land, did the purchase price include a septic system or well? _____

If the property was not recently sold has the property been listed for sale within the past year? _____ If yes, state the listing price: **$**_____

COST DATA

State any new construction, alterations or rehabilitation such as new bathrooms, new kitchen, heating, electrical, additions, etc. performed on the property during the last five (5) years.

DATE REMODELED OR CONSTRUCTED	DESCRIPTION OF CONSTRUCTION OR RENOVATIONS	COST OF PROJECT

LEASE & EXPENSE DATA

If any portion of the property is leased or rented, please supply the following information for two (2) years prior to the Fiscal Year for which the Abatement Application applies. i.e. calendar years 2024 and 2025 for fiscal year 2027.

- Calendar year 2024 & 2025 – rent for each tenant, including length of lease, lease date, renewal options, guaranteed rental, renewal rate, overage terms, gross leasable area (s.f.), per square foot rent.
- The expenses paid by each tenant, including but not limited to; real estate taxes, heat, air condition, electricity, cleaning, plowing, rubbish removal, building insurance, repairs and maintenance, property management (itemized). Please also include overage clauses.
- The expenses paid by the owner for each of the above categories, as well as, interest, depreciation, and any other expenses related directly to the property (itemized).
- The total income for the property by calendar year, and if applicable the total gross sales at the property location.

I HEREBY CERTIFY THAT ALL STATEMENTS ON THIS INFORMATION FORM ARE ACCURATE AND TRUE, AND AGREE THAT THEY ARE MADE SUBJECT TO THE PAINS AND PENALTIES OF PERJURY.

Signed: _____

Date: _____