



City of Boston Assessing Department

**FY 2026 APPLICATION FOR ABATEMENT OF REAL ESTATE**

**TAX** Mass General Laws Ch. 59 § ,59

**APPLICATION #:** \_\_\_\_\_

**PROPERTY IDENTIFICATION:**

Fill in blanks with information **exactly as it appears on the tax bill**. Please type or use ball point pen and **print** carefully.

Ward and Parcel (10 digits): \_\_\_\_\_ Class: \_\_\_\_\_ Total Full Valuation: \$ \_\_\_\_\_

Assessed Owner (the owner on 1/1/2025): \_\_\_\_\_

Applicant\* (if not assessed owner): \_\_\_\_\_

Location: \_\_\_\_\_ Zip Code: \_\_\_\_\_

\_\_\_\_\_  
Street No. Street Name

\*Person other than the assessed owner such as the executor, trustee, or tenant paying more than 50% of taxes, or subsequent owner, or mortgagee in possession must complete "applicant's standing section" on Information Requisition.

**REASON FOR ABATEMENT:**

☐ **Overvaluation / Improper Classification / Disproportion**  
Complete attached Information Requisition Form

**NOTE:** Upon filing this application for abatement, you will be required to complete an Information Requisition Form (attached) providing more detailed information about the assessed property (Mass. General Laws Ch. 61 § ,59A). Failure to provide the information requested on the form **within thirty (30) days of filing your abatement application** may result in the loss of your right to appeal the tax assessed.

☐ **Statutory Exemption**  
You must complete a **Statutory Exemption Information Requisition** available at City Hall, Room 301. **Do not** complete the standard Information Requisition.

DATE STAMP HERE

**AUTHORIZATION:** (Complete and Sign below)

**Statement of applicant:**

I am aggrieved by the real estate tax assessment of the real estate parcel described above, and hereby apply for abatement. I also hereby authorize the representative (if any) whose signature appears at right to act on my behalf relative to this application. I also hereby accept, as of the date of this filing, the attached form requesting additional information in compliance with Chapter 59, Section 61A.

\_\_\_\_\_  
Signature of Applicant/Assessed Owner Date (mm/dd/yy)

\_\_\_\_\_  
Applicant's Name (Last Name, First)

\_\_\_\_\_  
Mailing Address (Number and Street Name)

\_\_\_\_\_  
City State Zip Code

Phone: \_\_\_\_\_ Cell: \_\_\_\_\_

Email: \_\_\_\_\_

**STATEMENT OF REPRESENTATIVE:** (if any)

I hereby state that I am authorized to represent the applicant whose signature appears at left for the processing of this abatement application. I further state that, in the absence of this applicant's signature, I attach herewith a letter of authorization signed by the applicant. I also (circle one) file herewith / have filed / will file (within 30 days of the date of this application) an Information Requisition with Owner's (or Applicant's) authorization with the City of Boston Assessing Department relative to this abatement application.

\_\_\_\_\_  
Signature of Representative Date (mm/dd/yy)

\_\_\_\_\_  
Representative's Name (Last Name, First)

\_\_\_\_\_  
Firm Name

\_\_\_\_\_  
Mailing Address (Number and Street Name)

\_\_\_\_\_  
City State Zip Code

Phone: \_\_\_\_\_ Cell: \_\_\_\_\_

Email: \_\_\_\_\_

City of Boston Assessing Department

## FY 2026 APPLICATION FOR ABATEMENT OF REAL ESTATE

**TAX** Mass General Laws Ch. 59 § ,59

### GENERAL INFORMATION:

**Where to file:**

Assessing Department, Room 301  
One City Hall Square, Boston, MA 02201

**Filing deadline:**

No later than February 2, 2026

**Payment of Tax:**

The filing of an abatement application does NOT allow you to postpone payment of the tax. If your application is approved, a refund will be issued to you. If you do not timely pay the tax assessed, you may lose your statutory appeal rights. See M.G.L. Ch. 59, § 64.

**Approval:**

All abatements are subject to jurisdictional requirements under M.G.L. Ch. 59, and to final approval by the Board of Review and the Commissioner of Assessing.

# RECEIPT

**APPLICATION #:**

## APPLICANT COMPLETE BELOW

**WARD:**

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**PARCEL:**

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City of Boston Assessing Department  
**FY 2026 INFORMATION**  
**REQUISITION** Mass General Laws Ch.  
 59, § 61A

## Property Identification:

Parcel: \_\_\_\_\_ Class: \_\_\_\_\_ Total Full Valuation: \$ \_\_\_\_\_  
 Land Use  
 Assessed Owner (owner on 1/1/2025): \_\_\_\_\_  
 Applicant\* (if not assessed owner): \_\_\_\_\_  
 Location: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
 Street No. Street Name

*\*Person other than the assessed owner such as the executor, trustee, or tenant paying more than 50% of taxes, or subsequent owner, or mortgagee in possession must complete "applicant's standing section" on Information Requisition.*

Contact Person: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
 Phone No.: Day: \_\_\_\_\_ Email: \_\_\_\_\_

## Associated Parcel Section:

*NOTE: For multi-parcel properties, file ONE APPLICATION FOR EACH PARCEL that you want considered for abatement. File all applications together with ONE Information Requisition covering ALL parcels, noting the MAIN parcel number.*

1. Does this property consist of more than one parcel? ☐ Yes\* ☐ No

*\*If YES, list all additional Ward and Parcel #s below and see above note:*

2. List **MAIN** Ward and Parcel for completed Information Requisition:

Ward and Parcel No. (10 digits)

Ward and Parcel No. (10 digits)

## Applicant's Standing Section: If applicant is not the assessed owner, what is the basis of the applicant's standing?

☐ Subsequent owner

☐ Tenant with obligation to pay more than 50% of tax

☐ Mortgagee in possession

☐ Other: \_\_\_\_\_

## Authorization Section: (complete and sign below)

**Owner/Applicant Statement:** I certify under pains and penalties of perjury that the information supplied in this requisition is true and correct. If applicable, I hereby authorize the representative whose signature appears on my application for abatement under the Authorization Section to act on my behalf relative to my Fiscal Year 2026 abatement application(s).

Signature of Owner or Applicant: \_\_\_\_\_ Date (mm/dd/yy): \_\_\_\_\_

Print Name: \_\_\_\_\_

*Note: All abatements are subject to jurisdictional requirements under MGL Ch. 59, and final approval by the Board of Review and the Commissioner of Assessing.*

## REQUIRED SCHEDULES

**Note:** To complete the required schedules, see the attached samples.

## If your property is this type .....complete these schedules:

### RESIDENTIAL

Residential (1-3 Family) ..... A, B (Part 1)  
 Apartments (4 units or more)..... A, C, F, G  
 Condominiums..... A, B (Part 2)

### COMMERCIAL

Mixed Use (Res. & Com.)..... A, C, D, F, G, H, I  
 Office, Retail, Industrial, Condos ..... A, D, F, G, H, I  
 Hotel, Motel ..... A, G, J, H, I

# SAMPLE SCA

## SCHEDULE A General Information

Please complete below:

Ward		Parcel									
1	8	-	0	0	6	1	0	-	0	0	0

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

**PART 1: Reason for Filing.** Please mark (X) the appropriate reason as of 1/1/2025.

☒ **Not reflective of market value on 1/1/2025.** Provide 3 sales of the same property type that occurred in the last 2 years:

Property Address	Ward & Parcel	Sales Price	Date of Sale (mm/dd/yy)
8 Washington Street	1812345000	\$550,000	05/08/24
29 South Street	1867890000	\$575,000	09/01/24
1313 Washington Street	1822222000	\$535,000	11/13/24

☐ **Recent sale of property.** Please provide the following information for any sale occurring in the last 2 years:

Date of sale (mm/dd/yy): \_\_\_\_/\_\_\_\_/\_\_\_\_ Price: \$\_\_\_\_\_

Any relation to seller? ☐ Yes ☐ No

Any non-real estate items included in the sales price? ☐ Yes ☐ No

Description of items: \_\_\_\_\_

Associated Cost: \$\_\_\_\_\_

Mortgage Amount: \$\_\_\_\_\_

Lender's Name: \_\_\_\_\_

Lender's Appraisal Value: \$\_\_\_\_\_ Date of Appraisal: \_\_\_\_/\_\_\_\_/\_\_\_\_ (ATTACH COPY)

☐ **Property refinanced within the last 2 years, appraisal value below assessed value. (ATTACH COPY)**

Date of Refinancing (mm/dd/yy): \_\_\_\_/\_\_\_\_/\_\_\_\_ Amount Financed: \$\_\_\_\_\_

Lender's Appraisal Value: \$\_\_\_\_\_

☐ **Not in line with comparable assessments.** Provide value data for 3 similar properties of the same property type\*:

Ward (ex. 01)	Parcel No. (ex. 12345-000)	Property Address	Value
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$

\*Condominium, single-family, two-family, three-family, etc.

☐ **Improper Classification - Land Use.** Please indicate correct Classification: \_\_\_\_\_

Please indicate correct Land Use: \_\_\_\_\_

☐ **Incorrect Property Data.** Please provide details in PART 2 below.

☐ **Other:** \_\_\_\_\_ Please provide details in PART 2 below.

**PART 2: Opinion of Value and Additional Comments.**

Owner's opinion of value as of January 1, 2025? \$ 550,000

Additional Comments. Use separate page if necessary.

My home is most similar to 8 Washington Street. My current assessment is \$575,000.

# SCHEDULE A

## General Information

Please complete below:

Ward		Parcel			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

### PART 1: Reason for Filing.

Please mark (X) the appropriate reason as of 1/1/2025.

☐ **Not reflective of market value on 1/1/2025.** Provide 3 sales of the same property type that occurred in the last 2 years:

Property Address	Ward & Parcel	Sales Price	Date of Sale (mm/dd/yy)
		\$	
		\$	
		\$	

☐ **Recent sale of property.** Please provide the following information for any sale occurring in the last 2 years:

Date of sale (mm/dd/yy): \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Price: \$ \_\_\_\_\_

Any relation to seller?

☐ Yes

☐ No

Any non-real estate items included in the sales price?

☐ Yes

☐ No

Description of items: \_\_\_\_\_

Associated Cost: \$ \_\_\_\_\_

Mortgage Amount: \$ \_\_\_\_\_

Lender's Name: \_\_\_\_\_

Lender's Appraisal Value: \$ \_\_\_\_\_ Date of Appraisal: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (ATTACH COPY)

☐ **Property refinanced within the last 2 years, appraisal value below assessed value. (ATTACH COPY)**

Date of Refinancing (mm/dd/yy): \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Amount Financed: \$ \_\_\_\_\_

Lender's Appraisal Value: \$ \_\_\_\_\_

☐ **Not in line with comparable assessments.** Provide value data for 3 similar properties of the same property type\*:

Ward (ex. 01)	Parcel No. (ex. 12345-000)	Property Address	Value
<input type="text"/>	<input type="text"/>		\$
<input type="text"/>	<input type="text"/>		\$
<input type="text"/>	<input type="text"/>		\$

\*Condominium, single-family, two-family, three-family, etc.

☐ **Improper Classification - Land Use.** Please indicate correct Classification: \_\_\_\_\_

Please indicate correct Land Use: \_\_\_\_\_

☐ **Incorrect Property Data.** Please provide details in PART 2 below.

☐ **Other:** \_\_\_\_\_ Please provide details in PART 2 below.

### PART 2: Opinion of Value and Additional Comments.

Owner's opinion of value as of January 1, 2025? \$ \_\_\_\_\_

Additional Comments. Use separate page if necessary.

# SAMPLE

## SCB

### SCHEDULE B

## Residential Information

Please complete below:

Ward Parcel

1	8	-	0	0	6	1	0	-	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

**Part 1: One, two, and three-family ONLY.** Effective reporting date is 1/1/2025.

**1. Property Use.** Indicate (X) primary use of property:

☒ One family ☐ Two family ☐ Three family

Is the property owner-occupied? (Y/N) Y

Does the property include an in-law apartment or au-pair unit? (Y/N) Y

**2. Property Description.**

A. Year Built: 1900

B. Indicate Room Count by Floor (see example below):

EXAMPLE	Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
	1	5	3	1	1	100	Y	Y
	Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
	Sub Bsm							
	Bsm	-	-	-	-	0	N	N
	1	5	2	1	0	100	Y	Y
	2	6	3	1	0	100	Y	N
	3	6	3	1	0	100	Y	N
	Attic							

Total # of Levels 4

C. Heating Type: Select (X) one.

☒ Forced Air ☐ Radiators ☐ Baseboard  
☐ Radiant ☐ Space Heater

D. Other Features: Select (X) all that apply.

☐ Central A/C ☐ Ductless A/C ☒ Garage ☐ Roof deck

# of working fireplaces: 0 # of off-street parking spaces: 1

Other amenities: \_\_\_\_\_

**3. Property Improvements.** List any remodeling or updating completed within the last five (5) years. Attach additional information if necessary.

Type	Description of Improvement	Year	Total Cost
Kitchen	First floor cabinets	2017	\$10,000
Bath	Third floor bathroom	2018	\$5,000
Ext. Siding			
Interior			
Additions			
Plumbing			
Electrical			
Roof	New roof	2017	\$10,000
Windows			
Other			

**4. Property Condition.** Systems and Structure.

Indicate condition for each category as Excellent, Good, Average Fair, or Poor.

Heating: Average Electrical: Average

Plumbing: Good Roof: Excellent

Windows: Fair Foundation: Average

**5. Overall Property Condition.** Circle one (1) condition per category.

Interior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

Exterior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

### PART 2: Condominium

**1. Square footage.** Total SF: 1,000

Finished area (SF): 800 Unfinished area (SF): 200

**2. Design.** Indicate (X) the type of unit.

☐ Loft ☐ Duplex ☐ Basement ☐ Penthouse  
☒ Flat ☐ Other: \_\_\_\_\_

**3. Floor Level.** Indicate (X) the floor level of the unit.

☐ Sub Basement ☐ Basement ☐ Garden  
☐ 1st ☒ 2nd ☐ 3rd ☐ Other: \_\_\_\_\_

Number of floor levels in unit: 1 Other: \_\_\_\_\_

**4. Orientation.** Indicate (X) the relative location of the unit in the building.

☐ Front ☒ Rear ☐ Middle ☐ Full Floor ☐ Corner

**5. Rooms.** Indicate the number of rooms by type:

1 Living room 1 Dining room 2 Bedroom

1 Eat-in kitchen     Other kitchen 1 Full bath

1 Half bath     Other: \_\_\_\_\_

**6. Overall condition:** Good

Excellent, Good, Average, Fair, Poor, or Uninhabitable

**7. Renovations.** Describe below:

	Year Completed	Total Cost
Kitchen: Full renovation	2015	\$ 65,000
Baths:		\$
Other:		\$

**8. Amenities.** Select (X) all that apply:

Unit: ☐ Private elevator ☐ Fireplace ☐ Central A/C  
☐ Ductless A/C ☒ Balcony (SF: 120) ☐ Storage (SF:    )  
☐ View ☐ Other: \_\_\_\_\_

Complex (ex. Elevator, pool): Elevator

**9. Parking Spaces.** # indoor spaces: 0 # outdoor spaces: 1

Location of spaces: ☐ On-site ☒ Off-site\*

\*If off-site, indicate address: 120 Albany Street Space #: \_\_\_\_\_

Ownership: ☐ Easement ☐ Rented (Rent/Mo.: \$ \_\_\_\_\_)

☐ Separately deeded (Sale Price \$ \_\_\_\_\_)

**10. Rental Information.**

Tenant: Joseph Smith Rent/Mo.: \$ 2,000

# SCHEDULE B

## Residential Information

Please complete below:

Ward	Parcel
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Note: The ward and parcel number above should appear on each page of this form and on any attachments.

**Part 1: One, two, and three-family ONLY.** Effective reporting date is 1/1/2025.**1. Property Use.** Indicate (X) primary use of property:☐ One family ☐ Two family ☐ Three family

Is the property owner-occupied? (Y/N) \_\_\_\_\_

Does the property include an in-law apartment or au-pair unit? (Y/N) \_\_\_\_\_

**2. Property Description.**

A. Year Built: \_\_\_\_\_

B. Indicate Room Count by Floor (see example below):

EXAMPLE	Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
	1	5	3	1	1	100	Y	Y
	Floor Level	Total # Rooms	# of Bed-rooms	# of Full Baths	# of 1/2 Baths	% Finished Living Area	Heated? (Y/N)	Kitchen? (Y/N)
	Sub Bsmt							
	Bsmt							
	1							
	2							
	3							
	Attic							

Total # of Levels \_\_\_\_\_

C. Heating Type: Select (X) one.

☐ Forced Air ☐ Radiators ☐ Baseboard  
☐ Radiant ☐ Space Heater

D. Other Features: Select (X) all that apply.

☐ Central A/C ☐ Ductless A/C ☐ Garage ☐ Roof deck

# of working fireplaces: \_\_\_\_\_ # of off-street parking spaces: \_\_\_\_\_

Other amenities: \_\_\_\_\_

**3. Property Improvements.** List any remodeling or updating completed within the last five (5) years. Attach additional information if necessary.

Type	Description of Improvement	Year	Total Cost
Kitchen			\$
Bath			\$
Ext. Siding			\$
Interior			\$
Additions			\$
Plumbing			\$
Electrical			\$
Roof			\$
Windows			\$
Other			\$

**4. Property Condition.** Systems and Structure.

Indicate condition for each category as Excellent, Good, Average Fair, or Poor.

Heating: \_\_\_\_\_ Electrical: \_\_\_\_\_

Plumbing: \_\_\_\_\_ Roof: \_\_\_\_\_

Windows: \_\_\_\_\_ Foundation: \_\_\_\_\_

**5. Overall Property Condition.** Circle one (1) condition per category.

Interior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

Exterior: | Excellent | Good | Average | Fair | Poor | Uninhabitable |

**PART 2: Condominium****1. Square footage.** Total SF: \_\_\_\_\_

Finished area (SF): \_\_\_\_\_ Unfinished area (SF): \_\_\_\_\_

**2. Design.** Indicate (X) the type of unit.☐ Loft ☐ Duplex ☐ Basement ☐ Penthouse  
☐ Flat ☐ Other: \_\_\_\_\_**3. Floor Level.** Indicate (X) the floor level of the unit.☐ Sub Basement ☐ Basement ☐ Garden  
☐ 1st ☐ 2nd ☐ 3rd ☐ Other: \_\_\_\_\_

Number of floor levels in unit: \_\_\_\_\_ Other: \_\_\_\_\_

**4. Orientation.** Indicate (X) the relative location of the unit in the building.☐ Front ☐ Rear ☐ Middle ☐ Full Floor ☐ Corner**5. Rooms.** Indicate the number of rooms by type:

\_\_\_\_ Living room \_\_\_\_ Dining room \_\_\_\_ Bedroom

\_\_\_\_ Eat-in kitchen \_\_\_\_ Other kitchen \_\_\_\_ Full bath

\_\_\_\_ Half bath \_\_\_\_ Other: \_\_\_\_\_

**6. Overall condition:** \_\_\_\_\_

Excellent, Good, Average, Fair, Poor, or Uninhabitable

**7. Renovations.** Describe below:

	Year Completed	Total Cost
Kitchen: _____	_____	\$ _____
Baths: _____	_____	\$ _____
Other: _____	_____	\$ _____

**8. Amenities.** Select (X) all that apply:Unit: ☐ Private elevator ☐ Fireplace ☐ Central A/C  
☐ Ductless A/C ☐ Balcony (SF: \_\_\_\_\_) ☐ Storage (SF: \_\_\_\_\_)  
☐ View ☐ Other: \_\_\_\_\_

Complex (ex. Elevator, pool): \_\_\_\_\_

**9. Parking Spaces.** # indoor spaces: \_\_\_\_\_ # outdoor spaces: \_\_\_\_\_Location of spaces: ☐ On-site ☐ Off-site\*

\*If off-site, indicate address: \_\_\_\_\_ Space #: \_\_\_\_\_

Ownership: ☐ Easement ☐ Rented (Rent/Mo.: \$ \_\_\_\_\_)☐ Separately deeded (Sale Price \$ \_\_\_\_\_)**10. Rental Information.**

Tenant: \_\_\_\_\_ Rent/Mo.: \$ \_\_\_\_\_