Fictional example. Every address, owner, parcel, sale, and tax rate in this sample is invented.

Filing packet: before you file

12 Sample Street, Newton · FY2027 application

Result: Possible issue supported by available evidence. The assessment is above the middle half of 6 qualifying sales of similar homes, sized to this home.

Strongest supported issue: The assessed value of $1,250,000 is above the middle half of 6 qualifying sales of similar homes, sized to this home ($1,135,000 to $1,173,000).

Conditional tax effect: About $746 to $854 on the FY2027 tax bill, at $9.69 per $1,000 (FY2027 rate), for one fiscal year only, and only if the assessors reduce the assessment. Over five years, about $3,700 to $4,300, if the gap and the tax rate stayed the same. An abatement lowers one fiscal year's bill; later years depend on later assessments. It is not a promise of savings.

Filing status: Needs your input before filing. The application is incomplete. 1 item only you can supply, plus your signature and date. Customary deadline (confirm with the assessors): Monday, February 1, 2027.

Items only you can supply (3)

1. Applicant's opinion of value: Your own figure. The figures in this packet are reference data, not an opinion of value.
2. Signature, under penalties of perjury: Only you can sign. Review every page first.
3. Date signed

Marked in red on the application. Nothing in this packet is signed, dated, or attested for you.

Unresolved facts

- Recorded living area: your statement, not yet documented.

What to file

1. State Tax Form 128, Application for Abatement of Real Property Tax (revised 11/2016), signed and dated by you. Form 128 is the application form approved by the Commissioner of Revenue. Whether your town also issues its own application or requires a supplement has not been confirmed for every town; check with the assessors before filing.
2. The attached statement and exhibits, which you may attach to the application.
3. Your own documents listed in Exhibit C.

File with the Board of Assessors by the deadline, and keep a copy and proof of mailing. Filing does not stop tax collection; keep paying as billed. You file this application yourself; Property Tax Hawk does not file or represent you.

Prepared October 14, 2026 with Property Tax Hawk (packet pkt/1, method pta/1). The research appendix, with contrary evidence and every sale examined, is in the web report.

State Tax Form 128
Revised 11/2016

The Commonwealth of Massachusetts
Newton
Name of City or Town

Assessors' Use only
Date Received
Application No.

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

FISCAL YEAR 2027
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.

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

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: Jordan Sample and Taylor Sample

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

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

☐ Administrator/executor. ☐ Mortgagee.

☐ Lessee. ☐ Other. Specify.

Mailing address 12 Sample Street Newton 02400
(No. Street City/Town Zip Code)

Telephone No. ( ) _____

Amounts and dates of tax payments _____

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

Tax bill no. SAMPLE-2027-0012 Assessed valuation $ 1,250,000

Location 12 Sample Street, Newton
(No. Street)

Description _____

Real: _____ Parcel ID no. (map-block-lot) SAMPLE-0012 Land area 0.34 ac 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 ☐ Incorrect usage classification

☐ Disproportionate assessment ☐ Other. Specify.

Applicant's opinion of: Value $ OWNER TO COMPLETE Class _____

Explanation The assessed value is higher than recent sales of similar nearby homes indicate. See the attached statement and Exhibit A.

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 DATE _____ day of _____ , _____ Under penalties of perjury.

Signature of applicant OWNER SIGNS HERE AFTER REVIEW _____

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 _____

Appeal _____
Date filed _____

Valuation _____

Decision _____
Settlement _____

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

Board of Assessors

_____

_____

_____

Date: _____

Fictional example. Every address, owner, parcel, sale, and tax rate in this sample is invented.

Statement in support of the application

This statement accompanies the application for abatement of the FY2027 real property tax on 12 Sample Street, Newton (parcel SAMPLE-0012). The assessed value used in this statement is $1,250,000, the FY2027 assessment, valued as of January 1, 2026. [Public record, Exhibit B]

Exhibit A lists 6 recorded sales of similar homes that closed within 24 months before and 12 months after the valuation date. Their sale prices range from $344.37 to $369.84 per square foot, with a median of $365.38. [Public sales records, Exhibit A]

Applied to the recorded living area of 3,180 sq ft, the middle half of these sales spans $1,135,000 to $1,173,000 (median $1,162,000). The assessed value of $1,250,000 is above that range. [Public sales records, Exhibit A]

The sales are not adjusted for market change, lot, condition, or other differences. Exhibit A lists the known differences for each sale and what is not known. [Public sales records, Exhibit A]

The applicant reports that the living area is 2,960 sq ft; the assessors' record lists 3,180 sq ft. This is the applicant's statement. Supporting documents are listed in Exhibit C. [Applicant's statement, Exhibit C]

[The applicant has not yet stated an opinion of value.] [Owner to complete]

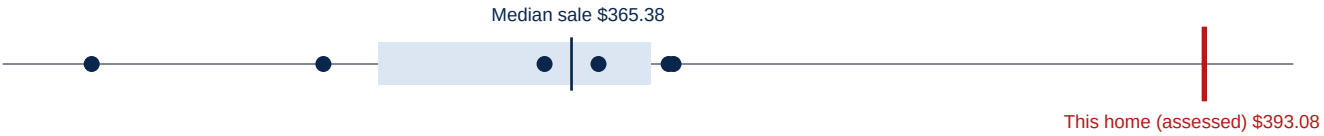
The applicant prepared this statement with an automated tool. It is not an appraisal. The figures come from the records cited in the exhibits. [Preparation note]

Exhibit A. Comparable sales near the valuation date

Subject: 12 Sample Street, assessed at $1,250,000 with 3,180 sq ft of living area ($393.08 per sq ft). Valuation date January 1, 2026. Source: Fictional sample sales (not public records).

Address	Sale date	Sale price	Adj.	Adjusted	Living area	$/sq ft	Months	Differences and unknowns
6 Example Lane	Nov 2025	$1,205,000	None	$1,205,000	3,260 sq ft	$369.63	-1.5	No important difference found
22 Placeholder Road	Dec 2025	$1,140,000	None	$1,140,000	3,110 sq ft	$366.56	-0.5	No important difference found
19 Specimen Street	Apr 2025	$1,040,000	None	$1,040,000	3,020 sq ft	$344.37	-8.5	No important difference found
5 Fictional Road	Jul 2025	$1,165,000	None	$1,165,000	3,150 sq ft	$369.84	-5.5	No important difference found
41 Demo Street	Sep 2025	$1,060,000	None	$1,060,000	2,990 sq ft	$354.52	-3.5	No important difference found
9 Model Terrace	Feb 2026	$1,180,000	None	$1,180,000	3,240 sq ft	$364.20	+1.5	No important difference found

Qualifying sales	6
$ per sq ft, 25th / 50th / 75th percentile	$356.94 / $365.38 / $368.86
Middle half sized to 3,180 sq ft	$1,135,000 to $1,173,000 (median $1,162,000)
Assessed value versus that median	+7.6%



Dots: sale price per sq ft of each qualifying sale. Shaded: middle half of the sales (a spread of the selected sales, not a confidence interval).

No sale is adjusted for time, lot, condition, or other differences. These are public sales records, not certified comparables or an appraisal. Months are measured from the valuation date.

Exhibit B. Property record used in this statement

Item	Value	Source
Property	12 Sample Street, Newton	Public record
Parcel ID	SAMPLE-0012	Public record
Property class	Single-family residential	Public record
Assessed value (FY2027)	$1,250,000	Public record
Valuation date	January 1, 2026	Prepared from the figures above
Living area used	3,180 sq ft	Public record
Lot size (units as recorded)	14800	Public record
Year built	1936	Public record

Sources: Fictional sample data (not a public record) (data dated 2026-10-14).

Exhibit C. Owner documents (attach yourself)

C-1. Copy of the FY2027 tax bill [Owner to attach]

C-2. Measured floor plan or appraisal sketch showing the living area [Owner to attach]

C-3. Property record card from the assessors [Owner to attach]