

**COUNCILORS OF THE HAMPSHIRE COUNCIL OF GOVERNMENTS**  
**REAL ESTATE TAX APPEAL INFORMATION SHEET**

The following items are intended only to assist you in getting the information needed and to assist the Councilors in understanding your appeal. They are not intended to limit the evidence or information that you may wish to present. Failure to provide this information will not void your appeal. (Use a separate sheet where necessary to provide the information.)

1. Enclose a copy of tax bill for Fiscal Year of appeal and a copy of the refusal for abatement you received from your town/city.
2. The Deed for the subject property is recorded in Hampshire County Registry of Deeds:  
Book \_\_\_\_\_, Page \_\_\_\_\_.
3. Enclose a copy of plot plan of the subject property from the town/city tax records and a copy of a registered survey, if available, as well as photograph(s) of property.
4. Statement of reasons for appeal to the Councilors of the Hampshire Council of Governments. Include what, in your opinion, the assessment should be. Common reasons are error by the assessors as to your property or an inequitable assessment.
  - A. Explanation of error.
  - B. Describe at least three properties comparable in size, condition, style, location, and land size. List their assessments as of the same date as the assessment of the subject property and include a copy of the plot plan from the town/city tax records and photographs if possible. Please explain any differences between these properties and the subject property and the dollar amounts in your opinion these differences represent. If you have expert opinion such as a professional appraisal, include it.

In the event any of the above listed comparable properties have sold either six months prior to or three months after the date of the assessment of the subject property, please list the following sales information: (1) the selling price listed on the deed, (2) date, book, and page number property was recorded in the Hampshire County Registry of Deeds, (3) type of financing, including the terms of any special financing between seller and buyer.

- C. Any other reason.
- D. If you decide to use an attorney and would like us to send copies of information/ correspondence to him/her, please give us the name and address.
- E. Other comments.

You may also wish to consider requesting a deferral or exemption from your assessors. In certain situations, your local board of assessors is authorized (MGL c 59, sec 64) to grant hardship exemptions to qualifying elderly, surviving spouse, minor child of deceased parents, veterans, blind, widow or minor child of a fire fighter or police officer killed in the line of duty. Taxpayers refused a hardship exemption may seek remedy in court only, not before the Council of Government, and not before the Appellate Tax Board. (Worthington v. Hampshire, 622 N.E.2nd 609; Mass. 1993)