



City of Lynn  
Board of Assessors

Filing Deadline: Wednesday, February 1, 2023 at 4:00pm

## Instructions for Filing FY2023 Application for Abatement

### Important Information

Assessed values for FY2023 appear on your 3rd quarter actual tax bill, mailed on December 31, 2022. Property data is available at <http://lynn.patriotproperties.com/default.asp>.

Please read the tax bill and abatement form's backside for important information regarding your rights to appeal. Failure to pay your bill on time or to comply with abatement filing procedures or deadlines may legally disqualify your application from consideration by the Assessors.

**The FY2023 values are based on the real estate market as it existed on January 1, 2022**, using sales from 2021. Any change in property values since January 1, 2022, has no bearing on assessed values for FY2023.

### Minimum Statutory Requirements

The Assessors cannot legally consider any application that does not meet the following requirements.

1. Completed on the [Approved State Form 128](#)\*
2. Provide sufficient information to identify the applicant and the subject property
3. Signed by the applicant
4. **Filed with the assessors by the statutory deadline of February 1, 2023. \*\***

*\*The use of a form other than that currently being provided by the assessors could affect your appeal rights. By law, the commissioner of revenue determines the application form approved for use. The presently approved form carries a revision date of 11/2016.*

*\*\* An application must either be in possession of the assessors by the deadline or be mailed via the US Postal Service to the assessors to the address below or before the deadline with a canceled USPS postmark placed on the envelope no later than the deadline date.*

### Basis for Application

By law, the value placed on your property by the assessors is considered equitable and representative of the property's fair market value on the statutory January 1, 2022, assessment date. Therefore, the taxpayer must produce evidence to convince the assessors that they should reduce the property value. You generally must contest your assessment for one of the four reasons:

1. The property is overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of the property that is non-existent or not taxable to you.
2. The property is disproportionately or unfairly assessed compared to other similar properties.
3. Classified incorrectly as residential, open space, commercial, or industrial real property.
4. Partially or fully exempt.

(over)

## **Notification**

The Assessors have three 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. It is deemed denied if the Assessors do not act on your application within the original or extended period. You will be notified in writing of all decisions. Your notification will contain additional information regarding your appeal rights if you are not satisfied with the Board's action.

## **General Information**

To be timely filed, your application must be received by the Assessors on or before the filing deadline of February 1, 2022, by the close of business (4:00 pm) or 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. It is considered late if received after the deadline or if there was no timely postmark affixed to the envelope. Therefore, you should not mail your application with your payment, as its receipt by the Collector does not satisfy the filing requirement. Please send applications separately to the address below or via email.

**Board of Assessors, Lynn City Hall  
3 City Hall Square, Room 202  
Lynn, MA 01901**

[Assessor@lynnma.gov](mailto:Assessor@lynnma.gov)

You may attach any supporting information to your application form. If none is provided, the Assessors may request information through (M. G. L. Chapter 59, Section 61A\*)

If your property is a one, two, or three family home, or a condominium, you may complete the "Form for Additional Supporting Information" form and submit it with your application. The document submission is not legally required for your filing to be valid.

Assessors are generally available during business hours to answer any questions.

*\*The assessors reserve the right, provided by law, to inspect your property as part of the abatement process (M. G. L. Chapter 59, Section 61A). Refusal to allow an inspection, if requested, will result in the denial of your appeal and may affect your rights to appeal further.\**