

**Town of Dennis**  
Board of Assessors  
685 Route 134  
South Dennis, MA 02660  
508-760-6139

## **Instructions for Filing an Abatement Application**

If you wish to file an abatement for your real estate property tax or your personal property tax, you must complete an *Application for Abatement, State Tax Form 128*, <http://www.mass.gov/dor/docs/dls/publ/forms/abatement.pdf>, in its entirety. In addition, if you are filing to abate your real estate property tax, you must also complete the attached *Information Requisition, Form 61A*.

All applications **MUST BE** received by the Board of Assessors no later than 4:30PM on Wednesday, February 2, 2026 at the above address. If the application is being sent via US Mail, it must be postmarked on or before February 2, 2026 (hand delivery or USPS are the only acceptable options). If your application is not filed by the deadline, you lose all rights to an abatement and the assessors cannot, by law, consider your application. However, if the Assessor's Office is closed before 4:30PM on February 2, 2026 due to inclement weather or an emergency, applications will be accepted the next business day the office is open to the public. The mailing deadline remains February 2, 2026.

All applications being considered for an abatement must have an original signature.

**All taxes must be paid by the due date** as outlined above or additional fees and interest may be incurred.

Please see your rights and other pertinent information printed on the back side of your tax bill.

If you should have any questions, please feel free to contact the Assessor's Office at 508-760-6139.

The physical location for the Town Hall is:  
685 Route 134, South Dennis.



DENNIS ASSESSING DEPARTMENT  
 INFORMATION REQUISITION  
 FISCAL YEAR 2026 RESIDENTIAL PROPERTY  
 ONE, TWO, THREE FAMILY HOMES AND CONDOMINIUMS

MAP \_\_\_\_\_ PARCEL \_\_\_\_\_ ASSESSED OWNER \_\_\_\_\_  
 LOCATION \_\_\_\_\_ ASSESSED VALUE \_\_\_\_\_  
 CONTACT PERSON \_\_\_\_\_ TEL.# \_\_\_\_\_  
 MAILING ADDRESS \_\_\_\_\_

**GENERAL INFORMATION**

This information requisition form is issued pursuant to the authority of the assessors under M.G.L. Ch. 59 Section 61A. Complete this form and return it with the Abatement application to the Dennis Assessing Department, Town Hall, 685 Route 134, South Dennis, MA 02660, on or before the deadline of February 2 in order to preserve your rights. Failure to submit all requested information within this timeframe could result in a denial of the abatement application. Complete this form by providing all information requested. Please type or print clearly in ink.

**PART ONE-GROUNDS FOR COMPLAINT:** Complete all sections that apply to your abatement application.

**A. OVERVALUATION**

The assessment exceeds the full and fair value of the property.

1. Indicate the assessed value of the property \$ \_\_\_\_\_
2. Indicate your opinion of fair cash value \$ \_\_\_\_\_ as of January 1, 2025
3. List the addresses and assessed values of up to **five** properties in your neighborhood that you believe are comparable to your property valuation. Please include Map & Parcel Numbers of the properties listed.

- a. \_\_\_\_\_ \$ \_\_\_\_\_  
 b. \_\_\_\_\_ \$ \_\_\_\_\_  
 c. \_\_\_\_\_ \$ \_\_\_\_\_  
 d. \_\_\_\_\_ \$ \_\_\_\_\_  
 e. \_\_\_\_\_ \$ \_\_\_\_\_

**B. IMPROPER CLASSIFICATION**

Property's use on January 1, 2025 was incorrect or incorrectly allocated if the property's use is for more than one purpose.

1. Indicate present classification: (from tax bill)
 

Class One, Residential	Multiple use (indicate)
Class Two, Open Space	%Class
Class Three, Commercial	%Class
Class Four, Industrial	
2. Indicate class in which property should be classified:
 

Class One, Residential	Multiple use (indicate)
Class Two, Open Space	%Class
Class Three, Commercial	%Class
Class Four, Industrial	

**PROPERTY USE:** (circle one)

- |               |             |
|---------------|-------------|
| Single Family | Condominium |
| Two-Family    |             |
| Three-Family  | Cooperative |

**PURCHASE INFORMATION:** If the property was purchased within the past **2 years**.

DATE OF PURCHASE \_\_\_\_\_  
 TOTAL PURCHASE PRICE \_\_\_\_\_  
 DOWN PAYMENT \_\_\_\_\_  
 FIRST MORTGAGE TERM (YRS) \_\_\_\_\_  
 INTEREST RATE (%) \_\_\_\_\_

ANY NON-REAL ESTATE ITEMS INCLUDED IN THE SALE?  YES\*  NO  
 \*If yes, indicate items included

**OWNER USE:** (please complete)

I, \_\_\_\_\_, certify that the information in this Requisition is true and accurate to the best of my knowledge.  
 Print Name

\_\_\_\_\_  
 Signature of Applicant

\_\_\_\_\_  
 Date

## PART TWO – PHYSICAL DESCRIPTION

### DESIGN

- |                                       |                                   |
|---------------------------------------|-----------------------------------|
| <input type="checkbox"/> Ranch        | <input type="checkbox"/> 2-Family |
| <input type="checkbox"/> Cape         | <input type="checkbox"/> 3-Family |
| <input type="checkbox"/> Colonial     | <input type="checkbox"/> 4-Family |
| <input type="checkbox"/> Split Level  | <input type="checkbox"/> Cottage  |
| <input type="checkbox"/> Old Style    | <input type="checkbox"/> Other    |
| <input type="checkbox"/> Raised Ranch |                                   |
| <input type="checkbox"/> Contemporary |                                   |

**AGE:** Approximate year house built \_\_\_\_\_

### STORY HEIGHT:

Number of Stories: \_\_\_\_\_

- ATTIC:  Finished  
 Unfinished  
 None
- GARAGE:  Attached  
 Detached  
 None

### HEATING and COOLING

1. Number of Systems \_\_\_\_\_
2. Type of Fuel: \_\_\_\_\_  
 (oil, gas, electric)
3. System Type:  Hot Air  
 Hot Water  
 Electric  
 None  
 Other \_\_\_\_\_

### BUILDING CONDITION

- Not Habitable
- In disrepair, compared to neighborhood.
- Comparable to neighborhood.
- Better than neighborhood.

### BASEMENT

- Full  Less than half  None
- Percent Finished \_\_\_\_\_%

### SYSTEMS CONDITION (circle one)

- |           |      |      |      |
|-----------|------|------|------|
| Heating:  | Good | Fair | Poor |
| Electric: | Good | Fair | Poor |
| Plumbing: | Good | Fair | Poor |

### ROOMS: (Indicate Number)

_____ Living Rooms	_____ Dens/Study	_____ Full baths	Porches: <input type="checkbox"/> Open <input type="checkbox"/> Closed
_____ Dining Rooms	_____ Bedrooms	_____ Partial bath(s)	
_____ Kitchens	_____ Other rooms, please describe: _____		

### REHABILITATION / NEW CONSTRUCTION

Has there been any new construction or significant rehabilitation such as a new bathroom, heating or electrical work performed on the property during the last **five** years?  YES  NO

If yes, list each expenditure:

YEAR MODELED OR CONSTRUCTED	DESCRIPTION OF CONSTRUCTION OR RENOVATION	COST

COMMENTS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**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	GRANTED <input type="checkbox"/>	Assessed value	_____
Date sent _____	DENIED <input type="checkbox"/>	Abated value	_____
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	_____
On-site inspection		Assessed tax	_____
Date _____		Abated tax	_____
By _____	Date voted/Deemed denied _____	Adjusted tax	_____
	Certificate No. _____		
	Date Cert./Notice sent _____		Board of Assessors
Data changed _____	Appeal _____		_____
	Date filed _____		_____
Valuation _____	Decision _____		_____
	Settlement _____	Date:	_____