

**Town of Billerica
Board of Assessors
365 Boston Road
Billerica, MA 01821**

Phone number: (978)-671-0971

*Applications due by end of
business day on Monday,
February 2, 2026.*

The following are guidelines for completing State Tax Form128, *Application for Abatement of Real/personal Property Tax*. Much of the information required can be found on the tax bill or on the Property Record Card which identifies all the characteristics of the property. The fiscal year is 2026.

Section A- TAXPAYER INFORMATION

Name(s) of Assessed Owner – The owner(s) of the property on January 1, 2024.

Name(s) and status of applicant – This should be completed if the applicant is not the owner or the property was sold after January 1, 2024. Check the appropriate box.

Mailing Address – The location where the applicant wants requests and notices to be sent.

Telephone Number – The current phone number for applicant or representative.

Social Security Number – Not Required /Optional

Amounts and dates of tax payments – Include a copy of the most recent bill.

Section B- PROPERTY IDENTIFICATION

Tax bill no. – Bill number on shown on the most recent bill.

Assessed Value – Assessed value for FY26 as identified on the tax bill or property record card.

Location – The address of the property under consideration for abatement.

Description – A brief description of the property. Some examples include: a single-family home, a condominium, two-family residence or an office building.

Real – Check this box if the application is for real estate.

Property Identification (map-block-lot) – The parcel identification as listed on the tax bill or property record card. It will be a long string of numbers on the tax bill or located at the top of the property card.

Land Area – The land area of the parcel as listed on the tax bill or property record card.

Class – The use of the parcel as defined by three-digit code. A few of the most common are: (A complete list is available in the Assessors Office)

101- Single family residence	102- Condominium	130- Vacant Land
104- Two family	105- Three family	109- Two houses on one lot

Personal – Check this box is the application is for personal property. Ignore this if you are filing for real estate.

(over)

Property Type(s) – Complete if application is for personal property.

Section C- REASON(S) ABATEMENT SOUGHT

Reason for abatement

1. *Overvaluation*- “Assessed value is more than fair cash value on January 1 (2024) for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you.”
2. *Disproportionate Assessment*- “Disproportionately assessed in comparison with other properties.”
3. *Incorrect Usage*- Classified incorrectly as residential, open space, commercial or industrial real property
4. *Other*- partially or fully exempt or a condition of the subject property not previously identified.

Applicant’s opinion of value- The applicant should indicate what they think the fair market value of the home would be as of the valuation date of January 1, 2024.

Class- The same three-digit code used to describe the building in the previous section.

Explanation- Explain in detail why you think that the current assessment is inaccurate. You can use additional sheets of paper and attach them to the application.

Overvaluation is the one of the most common reasons for the abatement. It may be possible to demonstrate, by analysis of sales of comparable properties, that your house is over-assessed. One suggestion is to create a table that compares the subject with comparable 2024 sales. This table should provide details of your property and of the properties chosen for comparison, including such items as price, date of sale, lot size, house size, year built, house style, condition factors, and other similar characteristics. The use of sales that closely match the subject will present a stronger case if the comparables properties sold for significantly less than your assessment.

Another reason for the abatement is that there is a data error on the property. Obtain a copy of your property record card from the Assessor’s office and review the information and make any changes on the record card and submit it with your application. The staff at the Assessors office can assist in reviewing the details of the property record card.

Also include in this section any information that you would like the Board of Assessors to consider when reviewing your application or anything you feel would affect your property value.

The Assessors have three months from the date of your application is filed. You will be notified in writing whether abatement has been granted or denied. You may appeal the disposition of your application.

Section D- SIGNATURES

The first line is the date of the application and is expressed as “*Subscribed this 2nd day of January, 2026*. The second line is the signature of applicant. **BE SURE TO SIGN THE APPLICATION**. If the owner and applicant are the same the application is complete.

If the applicant is not the owner of the property, the next line should be used by the applicant and include their name, title, address and phone number. If signed by an agent a written authorization must be included with the application.

These instructions are only to be used as a guide. If more specific details about the law are required, the staff in the Assessor’s Office would be happy to answer any questions