

Town of Yarmouth

Fiscal Year 2024 Residential Personal Property Abatement **Filing Guidelines**

In order to qualify for an abatement of the Personal Property tax bill, your property must have been your primary residence as of January 1, 2023. Each January 1st is the assessment date for the following fall and spring semiannual tax bills. The Personal Property tax bill is not pro-ratable; you either were a resident as of January 1, 2023 or you were a nonresident and owe the full year's tax bill.

If you became a resident on or before January 1, 2023, please provide the Assessor's Office with two of the following proofs of residency with your Personal Property abatement application:

- Motor vehicle excise tax bill for 2023
- Copy of vehicle registration showing Yarmouth address prior to 1/1/2023
- Voting Precinct number, date when registered to vote or note that you were on the Yarmouth Census as of 1/1/2023
- 2022 income tax return

If you rent the property unfurnished, you must submit proof:

- Copy of the lease stating that the property is rented unfurnished, or
- Signed statement from tenant/tenants stating property is rented unfurnished

The Assessor's office must receive your abatement application by November 1, 2023. The Board of Assessors is not authorized to extend or waive this deadline. If your application is being mailed, it must be postmarked to the proper address of the Assessor's Office on or before November 1, 2023. If your application is received by the Assessors or post-marked after the November 1, 2023 deadline, by the laws of the Commonwealth, the Board of Assessors has no jurisdiction to act on it, and therefore it must be denied. See the reverse side of your tax bill for information relevant to filing for an abatement.