



If an appraisal is being submitted to support your opinion of value for abatement purposes, here are some facts that should be considered by you and your appraiser:

1. Be sure your appraiser understands the date of value for this appraisal is 1/1/2010, the date of valuation set by the Massachusetts Department of Revenue.
2. All sales utilized as comparables should reflect data/sales from 01/01/2008 to 12/31/2009.
3. Defines the purpose of the appraisal as, "for tax abatement purposes."
4. That your appraiser is made aware of and is prepared to appear before the Board of Assessors or the Principal Assessor to answer questions relative to the report.
5. That your appraiser understands the requirements set forth under **USPAP (Uniform Standards of Appraisal Practice)** as promulgated by the Appraisal Foundation and understands the types of reports for the intended purpose.
6. At a minimum, the Board will accept a complete appraisal communicated in a summary report.
7. Your appraiser should be either licensed or certified by the Commonwealth of Massachusetts.

Should you have any questions relative to the above please do not hesitate to contact our Principal Assessor, Lee Marcella at the office, (413) 269-0100 ext. 106.

Thank-you!

The Otis Board of Assessors