

SENATE No. 529

To accompany the petition of the Boston Real Estate Board, by Arthur J. Dolben, president, for legislation to regulate procedure before the Appellate Tax Board in certain appeals from local assessments and relating to the taxation of costs therein. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Five.

AN ACT TO REGULATE PROCEDURE BEFORE THE APPELLATE TAX BOARD IN CERTAIN APPEALS FROM LOCAL ASSESSMENTS AND RELATING TO THE TAXATION OF COSTS THEREIN.

1 *Whereas*, The deferred operation of this act would tend
2 to defeat its purpose which is to provide a more effective
3 remedy for taxpayers by regulating procedure before the
4 Appellate Tax Board in certain appeals from local assess-
5 ments and to provide for the taxation of costs therein,
6 therefore it is hereby declared to be an emergency law
7 necessary for the immediate preservation of the public
8 convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 58A of the General Laws is
2 hereby amended by striking out section 12A, inserted by
3 chapter 430 of the acts of 1943, and inserting in place
4 thereof the following new section: —

5 *Section 12A.* If it appears that an appeal relative to
6 the assessed value of property is brought within three
7 years of a determination by the appellate tax board of
8 the value thereof as a result of a hearing under formal
9 or informal procedure, or within three years of an agree-
10 ment fixing the value thereof for the purposes of settle-
11 ment, made by the parties to an appeal during the

12 pendency thereof, and that the assessed value is greater
13 than the value as so determined or agreed upon, and was
14 established after the date of such determination or agree-
15 ment, the appeal shall, on the written motion of the
16 appellant, setting forth said facts, be advanced by
17 the board so that it may be heard summarily and de-
18 termined as expeditiously as possible and not later than
19 December first in the year in which the motion is made,
20 and shall take precedence over all other appeals except
21 those of like nature. If an appeal is brought within three
22 years of a determination made by the board as a result of
23 a hearing under the formal or informal procedure, and
24 the assessed value is greater than the value as so de-
25 termined, and was established after the date of such
26 determination, the burden shall be upon the appellee to
27 satisfy the board that the increased value was warranted,
28 and upon failure so to do, any other provisions of law to
29 the contrary notwithstanding, the board shall tax as
30 costs against the appellee, in addition to witness fees and
31 expenses of service of process, the reasonable expense of
32 the taxpayer incurred in the preparation, entry and
33 trial of his appeal, including the fees of attorneys, experts
34 and accountants and the cost of plans, surveys, maps,
35 photographs and such other expenses as the board finds
36 reasonable. Should the board find that the increased
37 value was warranted, then it may tax such costs against
38 the appellant. Such costs shall be certified and paid as
39 provided in section twelve.

1 SECTION 2. This act shall apply to appeals from as-
2 sessments made in the year nineteen hundred and fifty-
3 five and thereafter. The provisions of said section
4 twelve A, as in effect immediately prior to the effective
5 date of this act, shall continue to apply to appeals to the
6 appellate tax board in connection with taxes assessed
7 prior to the current year.