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# The Commonwealth of Massachusetts

## Annual Report

OF THE

# Mass. APPELLATE TAX BOARD

FOR THE

YEAR ENDING JUNE 30, 1953



APPELLATE TAX BOARD

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## The Commonwealth of Massachusetts

### APPELLATE TAX BOARD

*To the Honorable Senate and House of Representatives:*

In conformity with section 4 of chapter 58A of the General Laws, the Appellate Tax Board submits its Annual Report for the fiscal year ending June 30, 1953.

During that year 5041 appeals were disposed of, of which number 142 were appeals against the Commissioner of Corporations and Taxation and 4899 were appeals against local assessors throughout the Commonwealth. Of this last number 3958 were appeals against the Boston assessors and the remaining 941 were appeals against assessors of other cities and towns.

During the year there were 8 appeals from decisions of the Board to the Supreme Judicial Court and, during the same period, said Supreme Court decided 6 cases appealed from the Board, in 4 of which the Board was sustained; in 1 reversed, and another case was sent back for rehearing.

The majority of hearings before the Board are held in Boston but, in addition, hearings were held in other cities and towns in the Commonwealth.

The Board at this time does not have any recommendations for specific legislative change.

Appended to this report are tables of statistics covering the work of the Board.

Respectfully submitted,

WILLIAM R. FREITAS, *Chairman*  
JOHN J. MAHONEY  
WILLIAM E. RAMSDELL  
EDWARD I. RASNICK  
GEORGE F. McMAHON

COMPARISON OF STATISTICS FROM 1939 TO 1953  
COMBINED FORMAL AND INFORMAL PROCEDURES (APPEALS FROM LOCAL ASSESSORS)

The State (taken as a whole)	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953
<b>Appeals:</b>															
Pending at beginning of year	9,702	10,894	11,998	9,768	7,979	10,219	10,021	12,077	12,215	9,347	7,954	6,754	6,385	8,145	9,119
Entered during year	7,134	8,210	8,798	7,188	7,703	6,978	6,734	6,676	4,828	4,371	4,606	4,346	5,795	5,893	6,239
<b>Total No. before Board during year</b>	<b>16,836</b>	<b>19,104</b>	<b>20,796</b>	<b>16,956</b>	<b>15,682</b>	<b>17,197</b>	<b>16,755</b>	<b>18,753</b>	<b>17,043</b>	<b>13,718</b>	<b>12,560</b>	<b>11,100</b>	<b>12,180</b>	<b>14,038</b>	<b>15,358</b>
<b>Less:</b>															
Appeals disposed of during yr.	5,942	7,106	11,028	9,977	5,463	7,176	4,678	6,538	7,696	5,764	5,806	4,715	4,035	4,919	4,899
<b>Appeals pending at end of year</b>	<b>10,894</b>	<b>11,998</b>	<b>9,768</b>	<b>7,979</b>	<b>10,219</b>	<b>10,021</b>	<b>12,077</b>	<b>12,215</b>	<b>9,347</b>	<b>7,954</b>	<b>6,754</b>	<b>6,385</b>	<b>8,145</b>	<b>9,119</b>	<b>10,459</b>
<b>Boston</b>															
<b>Appeals:</b>															
Pending at beginning of year	7,055	8,191	9,085	7,776	6,433	7,902	8,144	10,219	11,067	8,224	7,043	5,812	5,383	6,768	7,530
Entered during year	4,675	5,101	5,836	4,982	5,442	5,192	5,245	5,613	3,971	3,387	3,625	3,184	4,526	4,573	4,791
<b>Total No. before Board during year</b>	<b>11,730</b>	<b>13,292</b>	<b>14,921</b>	<b>12,758</b>	<b>11,875</b>	<b>13,094</b>	<b>13,389</b>	<b>15,832</b>	<b>15,038</b>	<b>11,611</b>	<b>10,668</b>	<b>8,996</b>	<b>9,909</b>	<b>11,341</b>	<b>12,321</b>
<b>Less:</b>															
Appeals disposed of during yr.	3,539	4,207	7,145	6,325	3,973	4,950	3,170	4,765	6,814	4,568	4,856	3,613	3,141	3,811	3,958
<b>Appeals pending at end of year</b>	<b>8,191</b>	<b>9,085</b>	<b>7,776</b>	<b>6,433</b>	<b>7,902</b>	<b>8,144</b>	<b>10,219</b>	<b>11,067</b>	<b>8,224</b>	<b>7,043</b>	<b>5,812</b>	<b>5,383</b>	<b>6,768</b>	<b>7,530</b>	<b>8,363</b>
<b>Outside</b>															
<b>Appeals:</b>															
Pending at beginning of year	2,647	2,703	2,913	1,992	1,546	2,317	1,877	1,858	1,148	1,123	911	942	1,002	1,377	1,589
Entered during year	2,459	3,109	2,962	2,206	2,261	1,786	1,489	1,063	857	984	981	1,162	1,269	1,320	1,448
<b>Total No. before Board during year</b>	<b>5,106</b>	<b>5,812</b>	<b>5,875</b>	<b>4,198</b>	<b>3,807</b>	<b>4,103</b>	<b>3,366</b>	<b>2,921</b>	<b>2,005</b>	<b>2,107</b>	<b>1,892</b>	<b>2,104</b>	<b>2,271</b>	<b>2,697</b>	<b>3,037</b>
<b>Less:</b>															
Appeals disposed of during yr.	2,403	2,899	3,883	2,652	1,490	2,226	1,508	1,773	882	1,196	950	1,102	894	1,108	941
<b>Appeals pending at end of year</b>	<b>2,703</b>	<b>2,913</b>	<b>1,992</b>	<b>1,546</b>	<b>2,317</b>	<b>1,877</b>	<b>1,858</b>	<b>1,148</b>	<b>1,123</b>	<b>911</b>	<b>942</b>	<b>1,002</b>	<b>1,377</b>	<b>1,589</b>	<b>2,096</b>

FORMAL PROCEDURE (APPEALS FROM LOCAL ASSESSORS)  
July 1, 1952 to June 30, 1953

**The State (taken as a whole)**

Appeals pending at beginning of year .....	1,200
Appeals entered (net) during year .....	746
	<hr/>
Total number before Board during year .....	1,946
Less: Settled or withdrawn during year .....	455
	<hr/>
Net total to be decided by Board .....	1,491
Appeals decided by Board during year .....	201
	<hr/>
Appeals pending at end of year .....	1,290

**Boston**

Appeals pending at beginning of year .....	933
Appeals entered (net) during year .....	493
	<hr/>
Total number before Board during year .....	1,426
Less: Settled or withdrawn during year .....	352
	<hr/>
Net total to be decided by Board .....	1,074
Appeals decided by Board during year .....	173
	<hr/>
Appeals pending at end of year .....	901

**Outside**

Appeals pending at beginning of year .....	267
Appeals entered (net) during year .....	253
	<hr/>
Total number before Board during year .....	520
Less: Settled or withdrawn during year .....	103
	<hr/>
Net total to be decided by Board .....	417
Appeals decided by Board during year .....	28
	<hr/>
Appeals pending at end of year .....	389

## INFORMAL PROCEDURE (APPEALS FROM LOCAL ASSESSORS)

July 1, 1952 to June 30, 1953

**The State (taken as a whole)**

Appeals pending at beginning of year .....	7,919
Appeals entered (net) during year .....	5,493
<hr/>	
Total number before Board during year .....	13,412
Less: Settled or withdrawn during year .....	3,597
<hr/>	
Net total to be decided by Board .....	9,815
Appeals decided by Board during year .....	646
<hr/>	
Appeals pending at end of year .....	9,169

**Boston**

Appeals pending at beginning of year .....	6,597
Appeals entered (net) during year .....	4,298
<hr/>	
Total number before Board during year .....	10,895
Less: Settled or withdrawn during year .....	3,094
<hr/>	
Net total to be decided by Board .....	7,801
Appeals decided by Board during year .....	339
<hr/>	
Appeals pending at end of year .....	7,462

**Outside**

Appeals pending at beginning of year .....	1,322
Appeals entered (net) during year .....	1,195
<hr/>	
Total number before Board during year .....	2,517
Less: Settled or withdrawn during year .....	503
<hr/>	
Net total to be decided by Board .....	2,014
Appeals decided by Board during year .....	307
<hr/>	
Appeals pending at end of year .....	1,707

## (APPEALS FROM LOCAL ASSESSORS)

July 1, 1952 to June 30, 1953

## Formal Procedure

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1952	1,200	\$675,683,759.00	\$36,308,378.09
Filed (net) 1952-1953	746	269,618,990.00	17,006,075.34
Disposed of	656	203,751,376.00	11,789,656.93
Pending June 30, 1953	1,290	741,551,373.00	41,524,796.50
<b>Boston</b>			
Pending June 30, 1952	933	\$564,543,419.00	\$31,350,648.67
Filed (net) 1952-1953	493	211,530,300.00	14,139,054.26
Disposed of	525	178,245,700.00	10,635,819.31
Pending June 30, 1953	901	597,828,019.00	34,853,883.62
<b>Outside</b>			
Pending June 30, 1952	267	\$111,140,340.00	\$4,957,729.42
Filed (net) 1952-1953	253	58,088,690.00	2,867,021.08
Disposed of	131	25,505,676.00	1,153,837.62
Pending June 30, 1953	389	143,723,354.00	6,670,912.88

## (APPEALS FROM LOCAL ASSESSORS)

July 1, 1952 to June 30, 1953

## Informal Procedure

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1952	7,919	\$733,602,183.00	\$45,670,834.86
Filed (net) 1952-1953	5,493	431,759,826.00	28,231,941.62
Disposed of	4,243	260,568,412.00	15,730,973.22
Pending June 30, 1953	9,169	904,793,597.00	58,171,803.26
<b>Boston</b>			
Pending June 30, 1952	6,597	\$692,396,642.00	\$43,498,710.47
Filed (net) 1952-1953	4,298	392,144,220.00	26,204,280.48
Disposed of	3,433	234,249,900.00	14,483,424.56
Pending June 30, 1953	7,462	850,290,962.00	55,219,566.39
<b>Outside</b>			
Pending June 30, 1952	1,322	\$41,205,541.00	\$2,172,124.39
Filed (net) 1952-1953	1,195	39,615,606.00	2,027,661.14
Disposed of	810	26,318,512.00	1,247,548.66
Pending June 30, 1953	1,707	54,502,635.00	2,952,236.87

## (APPEALS FROM LOCAL ASSESSORS)

July 1, 1952 to June 30, 1953

## Combined Formal and Informal Procedures

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1952	9,119	\$1,409,285,942.00	\$81,979,212.95
Filed (net) 1952-1953	6,239	701,378,816.00	45,238,016.96
Disposed of	4,899	464,319,788.00	27,520,630.15
Pending June 30, 1953	10,459	\$1,646,344,970.00	99,696,599.76
<b>Boston</b>			
Pending June 30, 1952	7,530	\$1,256,940,061.00	\$74,849,359.14
Filed (net) 1952-1953	4,791	603,674,520.00	40,343,334.74
Disposed of	3,958	412,495,600.00	25,119,243.87
Pending June 30, 1953	8,363	\$1,448,118,981.00	90,073,450.01
<b>Outside</b>			
Pending June 30, 1952	1,589	\$152,345,881.00	\$7,129,853.81
Filed (net) 1952-1953	1,448	97,704,296.00	4,894,682.22
Disposed of	941	51,824,188.00	2,401,386.28
Pending June 30, 1953	2,096	198,225,989.00	9,623,149.75

APPEALS FROM LOCAL ASSESSORS FILED UNDER OR TRANSFERRED  
TO FORMAL PROCEDURE

July 1, 1952 to June 30, 1953

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	198	26.54%	\$2,236,825.00
\$25,000—\$50,000	132	17.70	4,874,855.00
\$50,000—\$100,000	111	14.88	8,349,175.00
\$100,000—\$500,000	199	26.68	50,509,940.00
\$500,000—\$1,000,000	50	6.70	35,489,080.00
\$1,000,000 and over	56	7.50	168,159,115.00
	746	100.00%	\$269,618,990.00

Average assessed value per appeal \$361,419,557.00

APPEALS FROM LOCAL ASSESSORS FILED UNDER OR TRANSFERRED  
TO FORMAL PROCEDURE

December 1, 1930 to June 30, 1953

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	7988	28.28%	\$94,503,549.00
\$25,000—\$50,000	9580	33.91	515,931,011.00
\$50,000—\$100,000			
\$100,000—\$500,000	7889	27.92	1,899,102,208.00
\$500,000—\$1,000,000	1495	5.29	1,055,873,394.00
\$1,000,000 and over	1299	4.60	3,962,456,609.00
	28,251	100.00%	\$7,527,866,771.00

Average assessed value per appeal \$266,463.70

APPEALS FROM LOCAL ASSESSORS FILED UNDER INFORMAL PROCEDURE AND NOT  
TRANSFERRED TO FORMAL PROCEDURE

July 1, 1952 to June 30, 1953

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	3502	60.11%	\$33,557,831.00
\$25,000—\$50,000	851	15.49	31,393,996.00
\$50,000—\$100,000	576	10.49	42,274,654.00
\$100,000—\$500,000	629	11.45	135,570,920.00
\$500,000—\$1,000,000	86	1.57	55,466,425.00
\$1,000,000 and over	49	.89	133,496,000.00
	5493	100.00%	\$431,759,826.00

Average assessed value per appeal \$78,601.82

Average assessed value per appeal under \$25,000 10,162.88



APPEALS FROM LOCAL ASSESSORS FILED UNDER INFORMAL PROCEDURE AND NOT  
TRANSFERRED TO FORMAL PROCEDURE

July 12, 1933 to June 30, 1953

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under .....	66,427	69.36%	\$675,399,512.00
\$25,000—\$50,000 } .....	21,162	22.10	1,056,330,684.00
\$50,000—\$100,000 }			
\$100,000—\$500,000 .....	7,152	7.47	1,417,651,131.00
\$500,000—\$1,000,000 .....	690	.72	480,473,154.00
\$1,000,000 and over .....	338	.35	775,585,235.00
	<hr/> 95,769	<hr/> 100.00%	<hr/> \$4,405,439,716.00
Average assessed value per appeal .....			\$460,006.80
Average assessed value per appeal under \$25,000 .....			10,167.50

APPEALS FROM LOCAL ASSESSORS PENDING

On June 30, 1953

(Arranged by Cities and Towns)

BOSTON .....	8,363	WATERTOWN .....	40
WORCESTER .....	430	HULL .....	39
SOMERVILLE .....	185	GLOUCESTER .....	36
NEWTON .....	171	EVERETT .....	33
HAVERHILL .....	146	MALDEN .....	33
REVERE .....	113	LOWELL .....	29
SPRINGFIELD .....	85	WALTHAM .....	25
BROOKLINE .....	84	CHELSEA .....	24
MEDFORD .....	78	LAWRENCE .....	22
CAMBRIDGE .....	66	CHICOPEE .....	20
QUINCY .....	56	BURLINGTON .....	13
FALL RIVER .....	53	RANDOLPH .....	13
			<hr/> 10,157
93 other cities and towns (1 to 12 appeals pending) .....			302
			<hr/> 10,459

## APPEALS FROM LOCAL ASSESSORS FILED WITH APPELLATE TAX BOARD

July 1, 1952 to June 30, 1953

(Arranged by Counties)

<b>Barnstable</b>		<b>Hampden</b>		<b>Norfolk—Cont.</b>	
Bourne .....	4	Agawam .....	4	Norwood .....	5
Chatham .....	1	Chicopee .....	1	Quincy .....	36
Sandwich .....	1	E. Longmeadow .....	3	Randolph .....	4
		Longmeadow .....	1	Sharon .....	2
		Holyoke .....	1	Walpole .....	1
<b>Berkshire</b>		Montgomery .....	1	Westwood .....	1
Hinsdale .....	18	Springfield .....	61	Weymouth .....	3
North Adams .....	7	W. Springfield .....	4	Wrentham .....	2
Pittsfield .....	6	Westfield .....	6		
				<b>Plymouth</b>	
<b>Bristol</b>		<b>Middlesex</b>		Bridgewater .....	3
Easton .....	1	Arlington .....	5	Brockton .....	10
Fall River .....	57	Bedford .....	1	Duxbury .....	1
New Bedford .....	6	Belmont .....	1	E. Bridgewater .....	2
N. Attleboro .....	1	Billerica .....	5	Hingham .....	2
Seekonk .....	1	Burlington .....	13	Hull .....	21
Taunton .....	3	Cambridge .....	46	Marion .....	3
		Chelmsford .....	1	Middleboro .....	1
<b>Dukes</b>		Concord .....	1	Pembroke .....	1
Gosnold .....	3	Everett .....	29	Plymouth .....	6
		Frammingham .....	4	Rockland .....	3
		Hudson .....	3	Scituate .....	2
		Lexington .....	3	Wareham .....	2
		Lincoln .....	1		
<b>Essex</b>		Lowell .....	16	<b>Suffolk</b>	
Amesbury .....	17	Malden .....	16	Chelsea .....	20
Beverly .....	1	Medford .....	71	Revere .....	86
Danvers .....	2	Natick .....	3	Winthrop .....	13
Gloucester .....	31	Newton .....	104	Boston .....	4791
Haverhill .....	81	North Reading .....	3		
Lawrence .....	17	Reading .....	3	<b>Worcester</b>	
Lynn .....	5	Somerville .....	142	Clinton .....	5
Lynnfield .....	2	Stoneham .....	8	Douglas .....	1
Methuen .....	8	Stow .....	1	Fitchburg .....	1
Nahant .....	4	Tyngsboro .....	1	Grafton .....	2
Newburyport .....	8	Wakefield .....	1	Holden .....	4
Peabody .....	2	Waltham .....	17	Hubbardston .....	1
Rowley .....	1	Watertown .....	25	Leominster .....	5
Salisbury .....	1	Wayland .....	1	Lunenburg .....	1
Saugus .....	2	Weston .....	1	Milford .....	3
Swampscott .....	6	Wilmington .....	2	Millbury .....	1
Wenham .....	1	Winchester .....	2	Northbridge .....	1
		Woburn .....	4	Oakham .....	2
				Phillipston .....	1
<b>Franklin</b>		<b>Norfolk</b>		Princeton .....	1
Ashfield .....	1	Avon .....	1	Royalston .....	1
Warwick .....	1	Braintree .....	8	Rutland .....	1
		Brookline .....	54	Shrewsbury .....	3
		Dover .....	1	Templeton .....	1
<b>Hampshire</b>		Franklin .....	7	Upton .....	1
Goshen .....	2	Millis .....	1	Uxbridge .....	1
Northampton .....	1	Milton .....	2	Worcester .....	185
		Needham .....	3		

APPEALS *vs.* COMMISSIONER OF CORPORATIONS AND TAXATION

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953
Pending at beginning of year .....	262	140	154	188	168	171	70	175	248	209	140	116	156	164	159
Entered during year .	115	88	85	61	56	67	177	220	205	134	85	118	129	93	99
Total .....	377	228	239	249	224	238	247	395	453	343	225	234	285	257	258
Settled or withdrawn during year .....	202	34	26	57	32	126	32	44	94	131	53	55	73	66	72
Net .....	175	194	213	192	192	112	215	351	359	212	172	179	212	191	186
Decided .....	35	40	25	24	21	42	40	103	150	72	56	23	48	32	70
Pending at end of year	140	154	188	168	171	70	175	248	209	140	116	156	164	159	116

