

The Commonwealth of Massachusetts

Annual Report

of the

Mass. APPELLATE TAX BOARD

for the

YEAR ENDING JUNE 30, 1954



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, 1954.

During that year 5768 appeals were disposed of, of which number 116 were appeals against the Commissioner of Corporations and Taxation, now the State Tax Commission, and 5652 were appeals against local assessors throughout the Commonwealth. Of this last number 4236 were appeals against the Boston assessors and the remaining 1416 were appeals against assessors of other cities and towns.

During the year there were 4 appeals from the decisions of the Board to the Supreme Judicial Court. During the same period the Supreme Court decided 9 appealed cases. In 3 of these the Board was reversed, in 4 sustained, one remanded for a decision in accordance with the opinion, and another dismissed on the ground that it had become moot while pending before the Court.

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 recommendation 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 1940 TO 1954

COMBINED FORMAL AND INFORMAL PROCEDURES (APPEALS FROM LOCAL ASSESSORS)

The State (taken as a whole)	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954
Appeals pending at beginning of year	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	10,459
Appeals entered during year	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	5,756
Total number before Board during year ...	19,104	20,796	16,956	15,682	17,197	16,755	18,753	17,043	13,718	12,560	11,100	12,180	14,038	15,358	16,215
Less:															
Appeals disposed of during year	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	5,652
Appeals pending at end of year	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	10,459	10,563
Boston															
Appeals pending at beginning of year	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	8,363
Appeals entered during year	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	4,556
Total number before Board during year ...	13,292	14,921	12,758	11,875	13,094	13,389	15,832	15,038	11,611	10,668	8,996	9,909	11,341	12,321	12,919
Less:															
Appeals disposed of during year	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	4,236
Appeals pending at end of year	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	8,363	8,683
Outside															
Appeals pending at beginning of year	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	2,096
Appeals entered during year	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	1,200
Total number before Board during year ...	5,812	5,875	4,198	3,807	4,103	3,366	2,921	2,005	2,107	1,892	2,104	2,271	2,697	3,037	3,296
Less:															
Appeals disposed of during year	2,899	3,883	2,652	1,490	2,226	1,508	1,773	882	1,196	950	1,102	894	1,108	941	1,416
Appeals pending at end of year	2,913	1,992	1,546	2,317	1,877	1,858	1,148	1,923	911	942	1,002	1,377	1,589	2,096	1,880

APPEALS FROM LOCAL ASSESSORS

FORMAL PROCEDURE

JULY 1, 1953 TO JUNE 30, 1954

The State (taken as a whole)

Appeals pending at the beginning of the year	1,290
Appeals entered (net) during year	647
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Total number before Board during year	1,937
Less: Settled or withdrawn during year	564
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Net total to be decided by Board	1,373
Appeals decided by Board during year	77
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Appeals pending at end of year	1,296

Boston

Appeals pending at beginning of year	901
Appeals entered (net) during year	406
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Total number before Board during year	1,307
Less: Settled or withdrawn during year	296
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Net total to be decided by Board	1,011
Appeals decided by Board during year	43
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Appeals pending at end of year	968

Outside

Appeals pending at beginning of year	389
Appeals entered (net) during year	241
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Total number before Board during year	630
Less: Settled or withdrawn during year	267
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Net total to be decided by Board	363
Appeals decided by Board during year	34
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Appeals pending at end of year	329

APPEALS FROM LOCAL ASSESSORS

INFORMAL PROCEDURE

JULY 1, 1953 TO JUNE 30, 1954

The State (taken as a whole)

Appeals pending at beginning of year	9,169
Appeals entered (net) during year	5,109
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Total number before Board during year	14,278
Less: Settled or withdrawn during year	4,408
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Net total to be decided by Board	9,870
Appeals decided by Board during year	603
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Appeals pending at end of year	9,267

Boston

Appeals pending at beginning of year	7,462
Appeals entered (net) during year	4,150
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Total number before Board during year	11,612
Less: Settled or withdrawn during year	3,627
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Net total to be decided by Board	7,985
Appeals decided by Board during year	270
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Appeals pending at end of year	7,715

Outside

Appeals pending at beginning of year	1,707
Appeals entered (net) during year	959
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Total number before Board during year	2,666
Less: Settled or withdrawn during year	782
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Net total to be decided by Board	1,884
Appeals decided by Board during year	333
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Appeals pending at end of year	1,551

APPEALS FROM LOCAL ASSESSORS
Filed July 1, 1953 to June 30, 1954

Formal Procedure

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1953	1,290	\$741,551,373.00	\$41,524,796.50
Filed (net) 1953-1954	647	223,849,210.00	14,485,329.52
Disposed of	641	271,742,003.00	15,058,945.72
Pending June 30, 1954	1,296	693,658,580.00	40,951,180.30
Boston			
Pending June 30, 1953	901	597,828,019.00	34,853,883.62
Filed (net) 1953-1954	406	160,466,500.00	11,343,975.45
Disposed of	339	150,421,250.00	9,550,378.11
Pending June 30, 1954	968	607,873,269.00	36,647,480.96
Outside			
Pending June 30, 1953	389	143,723,354.00	6,670,912.88
Filed (net) 1953-1954	241	63,382,710.00	3,141,354.07
Disposed of	301	121,320,753.00	5,508,567.61
Pending June 30, 1954	329	85,785,311.00	4,303,699.34

APPEALS FROM LOCAL ASSESSORS
Filed July 1, 1953 to June 30, 1954

Informal Procedure

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1953	9,169	\$904,793,597.00	\$58,171,803.26
Filed (net) 1953-1954	5,109	429,677,171.00	29,579,760.22
Disposed of	5,011	439,016,366.00	27,990,278.60
Pending June 30, 1954	9,267	895,454,402.00	59,761,284.88
Boston			
Pending June 30, 1953	7,462	850,290,962.00	55,219,566.35
Filed (net) 1953-1954	4,150	387,850,750.00	27,392,102.44
Disposed of	3,897	404,872,790.00	26,287,141.64
Pending June 30, 1954	7,715	833,268,922.00	56,324,527.19
Outside			
Pending June 30, 1953	1,707	54,502,635.00	2,952,236.87
Filed (net) 1953-1954	959	41,826,421.00	2,187,657.78
Disposed of	1,115	34,143,576.00	1,703,136.96
Pending June 30, 1954	1,551	62,185,480.00	3,436,757.69

APPEALS FROM LOCAL ASSESSORS
Filed July 1, 1953 to June 30, 1954

Combined Formal and Informal Procedures

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1953	10,459	\$1,646,344,970.00	\$99,696,599.76
Filed (net) 1953-1954	5,756	653,526,381.00	44,065,089.74
Disposed of	5,652	710,758,369.00	43,049,224.32
Pending June 30, 1954	10,563	1,589,112,982.00	100,712,465.18
Boston			
Pending June 30, 1953	8,363	1,448,118,981.00	90,073,450.01
Filed (net) 1953-1954	4,556	548,317,250.00	38,736,077.89
Disposed of	4,236	555,294,040.00	35,837,519.75
Pending June 30, 1954	8,683	1,441,142,191.00	92,972,008.15
Outside			
Pending June 30, 1953	2,096	198,225,989.00	9,623,149.75
Filed (net) 1953-1954	1,200	105,209,131.00	5,329,011.85
Disposed of	1,416	155,464,329.00	7,211,704.57
Pending June 30, 1954	1,880	147,970,791.00	7,740,457.03

APPEALS FROM LOCAL ASSESSORS FILED UNDER OR
TRANSFERRED TO FORMAL PROCEDURE

July 1, 1953 to June 30, 1954

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	157	24.27%	\$1,647,575.00
\$25,000—\$50,000	131	20.25	4,727,170.00
\$50,000—\$100,000	100	15.46	7,444,530.00
\$100,000—\$500,000	178	27.51	42,450,325.00
\$500,000—\$1,000,000	36	5.56	25,144,185.00
\$1,000,000 and over	45	6.95	142,435,425.00
	647	100.00%	\$223,849,210.00
Average assessed value per appeal			\$345,980.00

APPEALS FROM LOCAL ASSESSORS FILED UNDER OR
TRANSFERRED TO FORMAL PROCEDURE

December 1, 1930 to June 30, 1954

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	8,145	28.19%	\$96,151,124.00
\$25,000—\$50,000 }	9,811	33.95	528,102,711.00
\$50,000—\$100,000 }			
\$100,000—\$500,000	8,067	27.91	1,941,552,533.00
\$500,000—\$1,000,000	1,531	5.30	1,081,017,579.00
\$1,000,000 and over	1,344	4.65	4,104,892,034.00
	28,898	100.00%	\$7,751,715,981.00
Average assessed value per appeal			\$268,244.00

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

July 1, 1953 to June 30, 1954

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	2,930	57.35%	\$30,730,925.00
\$25,000—\$50,000	857	16.77	31,600,981.00
\$50,000—\$100,000	578	11.31	41,999,575.00
\$100,000—\$500,000	616	12.06	131,901,420.00
\$500,000—\$1,000,000	75	1.47	51,450,200.00
\$1,000,000 and over	53	1.04	141,994,070.00
	5,109	100.00%	\$429,677,171.00
Average assessed value per appeal			\$84,102.01
Average assessed value per appeal under \$25,000			10,488.37

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

July 12, 1933 to June 30, 1954

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	69,357	68.75%	\$706,130,437.00
\$25,000—\$50,000 }	22,597	22.40	1,129,931,240.00
\$50,000—\$100,000 }			
\$100,000—\$500,000	7,768	7.70	1,549,552,551.00
\$500,000—\$1,000,000	765	.76	531,923,354.00
\$1,000,000 and over	391	.39	917,579,305.00
	100,878	100.00%	\$4,835,116,887.00
Average assessed value per appeal			\$47,930.34
Average assessed value per appeal under \$25,000			10,181.10

APPEALS FROM LOCAL ASSESSORS
PENDING ON JUNE 30, 1954

(Arranged by Cities and Towns)

BOSTON	8,683	CHELSEA	33
WORCESTER	223	FALL RIVER	31
SOMERVILLE	214	GLOUCESTER	29
NEWTON	149	BROCKTON	24
MEDFORD	131	WINTHROP	23
HAVERHILL	126	HULL	20
REVERE	89	LAWRENCE	20
BROOKLINE	85	BURLINGTON	18
CAMBRIDGE	78	RANDOLPH	17
QUINCY	71	LOWELL	15
WALTHAM	45	MALDEN	15
WATERTOWN	41	BRAINTREE	14
SPRINGFIELD	40	SAUGUS	14
EVERETT	37	SWAMPSCOTT	14
			10,299
94 other cities and towns (1 to 12 appeals pending)			264
			10,563

APPEALS FROM LOCAL ASSESSORS
FILED WITH APPELLATE TAX BOARD

July 1, 1953 to June 30, 1954

(Arranged by Counties)

Barnstable	Salem	2	Winchester	3
Bourne	Saugus	12	Woburn	6
Chatham	Swampscott	11		
Harwich	Topshfield	1	Norfolk	
Sandwich	Wenham	1	Braintree	9
Truro			Brookline	54
			Dedham	1
			Dover	1
			Franklin	4
			Needham	1
			Norwood	4
			Quincy	29
			Randolph	5
			Walpole	1
			Westwood	3
			Weymouth	1
Berkshire	Hampden			
Hinsdale	Agawam	1		
North Adams	Chicopee	1		
Pittsfield	Longmeadow	3		
Sheffield	Springfield	37		
	West Springfield	3		
	Westfield	5		
Bristol	Hampshire			
Attleboro	Amherst	1	Plymouth	
Dartmouth	Goshen	2	Abington	1
Easton			Brockton	24
Fall River			Hingham	7
New Bedford			Hull	10
North Attleboro			Marion	4
Raynham			Marshfield	1
Seekonk			Middleboro	2
Swansea			Rockland	1
Taunton			Scituate	1
Dukes	Middlesex		Suffolk	
Oak Bluffs	Ashland	1	Boston	4,556
	Arlington	7	Chelsea	21
	Ayer	1	Revere	70
	Belmont	1	Winthrop	15
	Billerica	4		
	Burlington	6		
	Cambridge	54		
	Everett	30		
	Frammingham	1		
	Hopkinton	1		
	Lexington	3		
	Lowell	13		
	Malden	13		
	Maynard	1		
	Medford	67		
	Melrose	2		
	Natick	3		
	Newton	82		
	North Reading	2		
	Reading	2		
	Somerville	120		
	Stoneham	6		
	Tyngsboro	1		
	Wakefield	1		
	Waltham	31		
	Watertown	14		
	Westford	1		
	Weston	4		
	Wilmington	3		
Essex			Worcester	
Beverly			Clinton	1
Danvers			Fitchburg	4
Gloucester			Hubbardston	1
Haverhill			Leominster	1
Lawrence			Oakham	2
Lynn			Royalston	2
Manchester			Shrewsbury	3
Marblehead			Templeton	1
Methuen			Webster	3
Nahant			West Brookfield	1
Newburyport			Winchendon	1
North Andover			Worcester	150
Peabody				
Rowley				
				5,756

APPEALS *vs.* COMMISSIONER OF CORPORATIONS AND TAXATION

	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954
Pending at beginning of year	140	154	188	168	171	70	175	248	209	140	116	156	164	159	116
Entered during year	88	85	61	56	67	177	220	205	134	885	118	129	93	99	76
Total	228	239	249	224	238	247	395	453	343	225	234	285	257	258	192
Settled or withdrawn during year	34	26	57	32	126	32	44	94	131	53	55	73	66	72	91
Net	194	213	192	192	112	215	351	359	212	172	179	212	191	186	101
Decided	40	25	24	21	42	40	103	150	72	56	23	48	32	70	25
Pending	154	188	168	171	70	175	248	209	140	116	156	164	159	116	76

