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The Commonwealth of Massachusetts:

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**Annual Report**  
of the  
**APPELLATE TAX BOARD**  
for the  
YEAR ENDING JUNE 30, 1961

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APPELLATE TAX BOARD  
20 SOMERSET ST., BOSTON, MASS.

PUBLICATION OF THIS DOCUMENT APPROVED BY  
ALFRED C. HOLLAND, STATE PURCHASING AGENT

4-9-62

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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, 1961.

During the year there were a total of 7,020 appeals entered. The total number decided, settled or withdrawn was 5,833. There were pending at the end of the year a total of 15,869 appeals. The number of real estate appeals entered from the City of Boston during the year was 4,883. In the same period 3,899 Boston appeals were disposed of.

From the cities and towns outside of Boston the total number of appeals filed during the year was 2,053. The total number before the Board during the year was 5,214, and the total number of appeals in this group disposed of was 1,848.

During the year hearings were held outside of Boston in Harwich, Falmouth, Worcester, Athol, Springfield, Pittsfield and Northampton.

Tables of statistics of the work of the Board which in our opinion may be of public interest have been appended to this report.

Respectfully submitted,

DANIEL E. MCLEAN, *Chairman*

EDWARD I. RASNICK

GEORGE F. MCMAHON

PETER J. ALLEN

SAUL GURVITZ

COMPARISON OF STATISTICS FROM 1948 TO 1961

COMBINED FORMAL AND INFORMAL PROCEDURES (APPEALS FROM LOCAL ASSESSORS)

THE STATE (taken as a whole)	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
Appeals pending at beginning of year .....	9,347	7,954	6,754	6,385	8,145	9,119	10,459	10,563	10,930	11,345	13,394	14,052	14,320	14,567
Appeals entered during year .....	4,371	4,606	4,346	5,795	5,893	6,239	5,756	5,461	5,844	6,328	6,024	5,832	6,763	6,936
Total number before Board during year .....	13,718	12,560	11,100	12,180	14,038	15,358	16,215	16,024	16,774	17,673	19,418	19,884	21,083	21,503
Less:														
Appeals disposed of during year .....	5,764	5,806	4,715	4,035	4,919	4,899	5,652	5,094	5,429	4,279	5,366	5,564	6,516	5,747
Appeals pending at end of year .....	7,954	6,754	6,385	8,145	9,119	10,459	10,563	10,930	11,345	13,394	14,052	14,320	14,567	15,756

**BOSTON**

Appeals pending at beginning of year .....	8,224	7,043	5,812	5,383	6,768	7,530	8,363	8,683	8,887	9,202	10,868	11,504	11,369	11,406
Appeals entered during year .....	3,387	3,625	3,184	4,526	4,573	4,791	4,556	4,178	4,405	4,722	4,468	3,879	4,802	4,883
Total number before Board during year .....	11,611	10,668	8,996	9,909	11,341	12,321	12,919	12,861	13,292	13,924	15,336	15,383	16,171	16,289
Less:														
Appeals disposed of during year .....	4,568	4,856	3,613	3,141	3,811	3,958	4,236	3,974	4,090	3,056	3,832	4,014	4,765	3,899
Appeals pending at end of year .....	7,043	5,812	5,383	6,768	7,530	8,363	8,683	8,887	9,202	10,868	11,504	11,369	11,406	12,390

**OUTSIDE**

Appeals pending at beginning of year .....	1,123	911	942	1,002	1,377	1,589	2,096	1,880	2,043	2,143	2,526	2,548	2,951	3,161
Appeals entered during year .....	984	981	1,162	1,269	1,320	1,448	1,200	1,283	1,439	1,606	1,556	1,953	1,961	2,053
Total number before Board during year .....	2,107	1,892	2,104	2,271	2,697	3,037	3,296	3,163	3,482	3,749	4,082	4,501	4,912	5,214
Less:														
Appeals disposed of during year .....	1,196	950	1,102	894	1,108	941	1,416	1,120	1,339	1,223	1,534	1,550	1,751	1,848
Appeals pending at end of year .....	911	942	1,002	1,377	1,589	2,096	1,880	2,043	2,143	2,526	2,548	2,951	3,161	3,366

## APPEALS FROM LOCAL ASSESSORS

## FORMAL PROCEDURE

July 1, 1960 to June 30, 1961

**THE STATE (taken as a whole)**

Appeals pending at beginning of year .....	1,700
Appeals entered (net) during year .....	1,164
<hr/>	
Total number before Board during year .....	2,864
Less:	
Settled or withdrawn during year .....	763
<hr/>	
Net total to be decided by Board .....	2,101
Appeals decided by Board during year .....	97
<hr/>	
Appeals pending at end of year .....	2,004

**BOSTON**

Appeals pending at beginning of year .....	926
Appeals entered (net) during year .....	563
<hr/>	
Total number before Board during year .....	1,489
Less:	
Settled or withdrawn during year .....	377
<hr/>	
Net total to be decided by Board .....	1,112
Appeals decided by Board during year .....	17
<hr/>	
Appeals pending at end of year .....	1,095

**OUTSIDE**

Appeals pending at beginning of year .....	774
Appeals entered (net) during year .....	601
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Total number before Board during year .....	1,375
Less:	
Settled or withdrawn during year .....	386
<hr/>	
Net total to be decided by Board .....	989
Appeals decided by Board during year .....	80
<hr/>	
Appeals pending at end of year .....	909

## APPEALS FROM LOCAL ASSESSORS

### INFORMAL PROCEDURE

July 1, 1960 to June 30, 1961

#### THE STATE (taken as a whole)

Appeals pending at beginning of year .....	12,867
Appeals entered (net) during year .....	5,772
<hr/>	
Total number before Board during year .....	18,639
Less:	
Settled or withdrawn during year .....	3,404
<hr/>	
Net total to be decided by Board .....	15,235
Appeals decided by Board during year .....	1,483
<hr/>	
Appeals pending at end of year .....	13,752

#### BOSTON

Appeals pending at beginning of year .....	10,480
Appeals entered (net) during year .....	4,320
<hr/>	
Total number before Board during year .....	14,800
Less:	
Settled or withdrawn during year .....	2,431
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Net total to be decided by Board .....	12,369
Appeals decided by Board during year .....	1,074
<hr/>	
Appeals pending at end of year .....	11,295

#### OUTSIDE

Appeals pending at beginning of year .....	2,387
Appeals entered (net) during year .....	1,452
<hr/>	
Total number before Board during year .....	3,839
Less:	
Settled or withdrawn during year .....	973
<hr/>	
Net total to be decided by Board .....	2,866
Appeals decided by Board during year .....	409
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Appeals pending at end of year .....	2,457

## APPEALS FROM LOCAL ASSESSORS

July 1, 1960 to June 30, 1961

## FORMAL PROCEDURE

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1960	1,700	\$384,081,730.00	\$30,740,328.31
Filed (net) 1960-1961	1,164	316,833,130.00	28,213,969.47
Disposed of	860	173,673,820.00	14,729,487.88
Pending June 30, 1961	2,004	527,241,040.00	44,224,809.60
<b>Boston</b>			
Pending June 30, 1960	926	\$243,408,479.00	\$22,160,961.20
Filed (net) 1960-1961	563	195,618,220.00	21,543,608.53
Disposed of	394	108,269,800.00	10,519,251.00
Pending June 30, 1961	1,095	330,756,899.00	33,185,318.73
<b>Outside</b>			
Pending June 30, 1960	774	\$140,673,251.00	\$ 8,579,367.11
Filed (net) 1960-1961	601	121,214,910.00	6,670,360.94
Disposed of	466	65,404,020.00	4,210,236.88
Pending June 30, 1961	909	196,484,141.00	11,039,491.17

## APPEALS FROM LOCAL ASSESSORS

July 1, 1960 to June 30, 1961

## INFORMAL PROCEDURE

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1960	12,867	\$481,271,479.00	\$42,945,202.95
Filed (net) 1960-1961	5,772	217,983,313.00	20,171,784.24
Disposed of	4,887	211,299,635.00	18,172,362.03
Pending June 30, 1961	13,752	487,955,157.00	44,944,625.16
<b>Boston</b>			
Pending June 30, 1960	10,480	396,720,372.00	37,345,472.73
Filed (net) 1960-1961	4,320	154,389,390.00	15,515,247.77
Disposed of	3,505	168,497,400.00	15,239,197.41
Pending June 30, 1961	11,295	382,612,362.00	37,621,523.09
<b>Outside</b>			
Pending June 30, 1960	2,387	84,551,107.00	5,599,730.22
Filed (net) 1960-1961	1,452	63,593,923.00	4,656,536.47
Disposed of	1,382	42,802,235.00	2,933,164.62
Pending June 30, 1961	2,457	105,342,795.00	7,323,102.07

## APPEALS FROM LOCAL ASSESSORS

July 1, 1960 to June 30, 1961

## COMBINED FORMAL AND INFORMAL PROCEDURES

Total	Number	Assessed Valuation	Tax Assessed
Pending June 30, 1960	14,567	\$865,353,209.00	\$73,685,531.26
Filed (net) 1960-1961	6,936	534,816,443.00	48,385,753.71
Disposed of	5,747	384,973,455.00	32,901,849.91
Pending June 30, 1961	15,756	1,015,196,197.00	89,169,435.06
<b>Boston</b>			
Pending June 30, 1960	11,406	\$640,128,851.00	\$59,506,433.93
Filed (net) 1960-1961	4,883	350,007,610.00	37,058,856.30
Disposed of	3,899	276,767,200.00	25,758,448.41
Pending June 30, 1961	12,390	713,369,261.00	70,806,841.82
<b>Outside</b>			
Pending June 30, 1960	3,161	\$225,224,358.00	\$14,179,097.33
Filed (net) 1960-1961	2,053	184,808,833.00	11,326,897.41
Disposed of	1,848	108,206,255.00	7,143,401.50
Pending June 30, 1961	3,366	301,826,936.00	18,362,593.24

APPEALS FROM LOCAL ASSESSORS FILED UNDER  
FORMAL PROCEDURE

July 1, 1960 to June 30, 1961

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	387	33.25%	\$ 3,393,745.00
\$25,000—\$ 50,000	152	13.06	5,614,900.00
\$50,000—\$100,000	137	11.77	9,950,335.00
\$100,000—\$500,000	358	30.76	96,550,205.00
\$500,000—\$1,000,000	75	6.44	53,751,670.00
\$1,000,000 and over	55	4.72	147,572,275.00
	1164	100.00%	\$316,833,130.00

Average assessed value per appeal ..... \$272,193.41

APPEALS FROM LOCAL ASSESSORS FILED UNDER OR  
TRANSFERRED TO FORMAL PROCEDURE

December 1, 1930 to June 30, 1961

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	9,692	28.09%	\$112,150,829.00
\$25,000—\$ 50,000 } \$50,000—\$100,000 }	11,384	33.00	616,571,923.00
\$100,000—\$500,000	9,953	28.84	2,393,110,198.00
\$500,000—\$1,000,000	1,852	5.36	1,307,637,684.00
\$1,000,000 and over	1,625	4.71	4,884,629,740.00
	34,506	100.00%	\$9,314,100,374.00

Average assessed value per appeal ..... \$269,926.98

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

July 1, 1960 to June 30, 1961

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	3,609	62.53%	\$36,570,818.00
\$25,000—\$ 50,000	1,002	17.36	36,963,680.00
\$50,000—\$100,000	701	12.14	50,992,350.00
\$100,000—\$500,000	444	7.70	76,441,390.00
\$500,000—\$1,000,000	10	.17	7,413,800.00
\$1,000,000 and over	6	.10	9,601,275.00
	5,772	100.00%	\$217,983,313.00

Average assessed value per appeal ..... \$37,765.64

Average assessed value per appeal under \$25,000 .... 10,133.22



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

July 12, 1933 to June 30, 1961

Class	Number of Appeals	Per Cent of All Appeals	Total Assessed Value of Class
\$25,000 and under	92,959	67.14%	\$948,494,503.00
\$25,000—\$ 50,000 } \$50,000—\$100,000 }	33,013	23.84	1,658,901,309.00
\$100,000—\$500,000	10,912	7.88	2,178,963,538.00
\$500,000—\$1,000,000	1,012	.73	711,005,544.00
\$1,000,000 and over	562	.41	1,343,266,460.00
	<u>138,458</u>	<u>100.00%</u>	<u>\$6,840,631,354.00</u>
Average assessed value per appeal			\$49,405.82
Average assessed value per appeal under \$25,000			10,203.36

APPEALS FROM LOCAL ASSESSORS

Pending On June 30, 1961

(Arranged by Cities and Towns)

BOSTON	12,390	WINTHROP	36
WORCESTER	311	WINCHENDON	35
HULL	297	PITTSFIELD	32
SPRINGFIELD	228	MALDEN	31
SOMERVILLE	187	FOXBORO	30
QUINCY	151	GLOUCESTER	28
REVERE	127	PEMBROKE	27
FRAMINGHAM	125	EVERETT	26
HAVERHILL	106	LEXINGTON	26
LOWELL	95	NATICK	26
NEWTON	93	WOBURN	21
BROOKLINE	84	AMESBURY	18
BROCKTON	67	NORWOOD	18
CAMBRIDGE	67	BRAINTREE	17
CHELSEA	64	CANTON	17
FALL RIVER	64	WALTHAM	16
DANVERS	62	FITCHBURG	15
SAUGUS	55	NEW BEDFORD	15
WATERTOWN	55	CHICOPEE	14
MEDFORD	54	DEDHAM	14
LAWRENCE	45	SWAMPSCOTT	14
HINGHAM	44	NORWELL	13
RANDOLPH	37	ROWLEY	13
		SHARON	13

15,323

121 other cities and towns (1 to 12 appeals pending) 433

15,756

APPEALS FROM LOCAL ASSESSORS  
FILED WITH APPELLATE TAX BOARD

July 1, 1960 to June 30, 1961

(Arranged by Counties)

<b>BARNSTABLE</b>			Hampden .....	3	Norwood .....	8
Barnstable .....	6	Holyoke .....	2	Quincy .....	66	
Bourne .....	1	Longmeadow .....	1	Randolph .....	19	
Dennis .....	1	Ludlow .....	3	Sharon .....	3	
Falmouth .....	2	Monson .....	1	Wellesley .....	1	
Mashpee .....	4	Palmer .....	1	Weymouth .....	3	
<b>BERKSHIRE</b>			Springfield .....	201	Wrentham .....	7
Adams .....	2	Westfield .....	3	<b>PLYMOUTH</b>		
Hancock .....	1	Wilbraham .....	6	Abington .....	9	
<b>HAMPSTIRE</b>						
Hinsdale .....	3	Belchertown .....	2	Bridgewater .....	4	
Lenox .....	1	Granby .....	1	Brockton .....	37	
North Adams .....	2	Middlefield .....	1	Duxbury .....	1	
Pittsfield .....	25	Northampton .....	3	Halifax .....	2	
<b>BRISTOL</b>			South Hadley .....	3	Hingham .....	23
Attleboro .....	2	Ware .....	1	Hull .....	109	
Easton .....	1	Williamsburg .....	3	Marion .....	2	
Fall River .....	57	<b>MIDDLESEX</b>				
Mansfield .....	1	Bedford .....	1	Marshfield .....	5	
New Bedford .....	11	Belmont .....	3	Middleboro .....	1	
North Attleboro .....	3	Billerica .....	1	Norwell .....	5	
Rehoboth .....	2	Burlington .....	1	Pembroke .....	26	
Swansea .....	2	Burlington .....	1	Plymouth .....	10	
Taunton .....	8	Cambridge .....	32	Rockland .....	3	
<b>DUKES</b>			Chelmsford .....	1	Scituate .....	1
Edgartown .....	1	Dracut .....	1	West Bridgewater .....	1	
Gay Head .....	5	Everett .....	18	<b>SUFFOLK</b>		
<b>ESSEX</b>			Framingham .....	124	Boston .....	4883
Amesbury .....	7	Groton .....	1	Chelsea .....	35	
Andover .....	3	Hudson .....	3	Revere .....	59	
Beverly .....	6	Lexington .....	10	Winthrop .....	26	
Danvers .....	19	Lowell .....	41	<b>WORCESTER</b>		
Gloucester .....	15	Malden .....	26	Athol .....	1	
Groveland .....	1	Medford .....	24	Auburn .....	5	
Hamilton .....	1	Melrose .....	3	Blackstone .....	1	
Haverhill .....	47	Natick .....	9	Boylston .....	3	
Ipswich .....	1	Newton .....	42	Dudley .....	1	
Lawrence .....	18	North Reading .....	4	Fitchburg .....	5	
Lynnfield .....	2	Somerville .....	134	Gardner .....	2	
Marblehead .....	3	Stoneham .....	2	Harvard .....	1	
Merrimac .....	1	Sudbury .....	7	Holden .....	1	
Methuen .....	3	Wakefield .....	5	Lancaster .....	2	
Newburyport .....	4	Waltham .....	4	Lunenburg .....	1	
Peabody .....	4	Watertown .....	33	Milford .....	2	
Rockport .....	2	Wayland .....	1	Northboro .....	1	
Rowley .....	3	Westford .....	2	Oxford .....	4	
Salem .....	6	Weston .....	3	Phillipston .....	22	
Saugus .....	8	Wilmington .....	2	Princeton .....	2	
Swampscott .....	6	Winchester .....	2	Rutland .....	1	
Wenham .....	1	Woburn .....	11	Shrewsbury .....	2	
West Newbury .....	8	<b>NORFOLK</b>				
<b>FRANKLIN</b>			Braintree .....	10	Sterling .....	1
Greenfield .....	5	Brookline .....	45	Sturbridge .....	1	
Warwick .....	2	Canton .....	15	Templeton .....	1	
<b>HAMPDEN</b>			Dedham .....	8	Uxbridge .....	1
Agawam .....	1	Foxboro .....	7	Westboro .....	1	
Brimfield .....	2	Franklin .....	2	Westminster .....	1	
Chicopee .....	13	Milton .....	6	Winchendon .....	34	
		Needham .....	2	Worcester .....	276	
		Norfolk .....	1			

### APPEALS VS. STATE TAX COMMISSION

	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
Pending at beginning of year .....	188	168	171	70	175	248	209	140	116	156	164	159	116	76	97	55	48	58	79	115
Entered during year .....	61	56	67	177	220	205	134	85	118	129	93	99	76	104	64	53	71	77	96	84
<b>Total</b> .....	<b>249</b>	<b>224</b>	<b>238</b>	<b>247</b>	<b>395</b>	<b>453</b>	<b>343</b>	<b>225</b>	<b>234</b>	<b>285</b>	<b>257</b>	<b>258</b>	<b>192</b>	<b>180</b>	<b>161</b>	<b>108</b>	<b>119</b>	<b>135</b>	<b>175</b>	<b>199</b>
Settled or withdrawn during year .....	57	32	126	32	44	94	131	53	55	73	66	72	91	69	78	41	44	35	43	70
<b>Net</b> .....	<b>192</b>	<b>192</b>	<b>112</b>	<b>215</b>	<b>351</b>	<b>359</b>	<b>212</b>	<b>172</b>	<b>179</b>	<b>212</b>	<b>191</b>	<b>186</b>	<b>101</b>	<b>111</b>	<b>83</b>	<b>67</b>	<b>75</b>	<b>100</b>	<b>132</b>	<b>129</b>
Decided .....	24	21	42	40	103	150	72	56	23	48	32	70	25	14	28	19	17	21	17	16
Pending at end of year .....	168	171	70	175	248	209	140	116	156	164	159	116	76	97	55	48	58	79	115	113

