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ANNUAL REPORT

of the

APPELLATE TAX BOARD

for the

YEAR ENDING JUNE 30, 1982



APPELLATE TAX BOARD
LEVERETT SALTONSTALL BUILDING
100 CAMBRIDGE STREET (10th FLOOR)
BOSTON, MASSACHUSETTS 02202

MR
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1982
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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, 1982.

Highlights

- . The Board continued its excellent record on cases appealed to the Supreme Judicial Court being affirmed in all but one appeal.
- . The Board promulgated 51 written opinions in support of its decisions.
- . The Board continued to decrease the time between the hearing of an appeal and the issuance of a decision and also between the date of decision and the promulgation of a written Report and Findings of Fact (Opinion).

General

The Appellate Tax Board is a quasi-judicial agency in the executive branch. It is devoted exclusively to hearing and deciding cases on appeal from any state or local taxing authority. The Members, appointed by the Governor, are persons familiar with tax matters and property valuation. It was created by the Legislature to provide a less expensive and faster means of appeal on tax cases.

Ninety-nine percent of the Board's caseload is appeals by property owners seeking abatements of local property taxes. The remaining cases are appeals by taxpayers regarding state taxes: income, sales, excise, inheritance/estate, corporate excise, etc.; or appeals by cities and towns of valuations set by the Department of Revenue and used in computing state aid, state assessments and state or local re-imburements. Although few in number, the Department of Revenue cases usually involve important issues of first impression as to the interpretation of state tax statutes. The Board's decisions are appealable directly to the Supreme Judicial Court.

Personnel

Governor Edward J. King elevated Aldo Eramo to the position of First Assistant Clerk of the Appellate Tax Board upon the retirement of Anthony J. D'Arcangelo. The Board also notes the retirement of Stephen C. Westall after thirty years of service to the Commonwealth.

Statistics

During FY 1982, 7,778 appeals were entered, of which 7,409 were appeals from the decisions of local assessors and 369 were appeals from decisions of the Department of Revenue. These were added to the 26,406 cases pending, for a total caseload of 33,385 and 799, respectively. The Board disposed of 8,967 appeals, of which 8,838 related to local taxes and 129 to state taxes. Of the 8,967 dispositions, only 32 claims of appeal were made to the Supreme Judicial Court.

On pending appeals from the Board, the Supreme Judicial Court disposed of 26 cases during the year. The Board's action was sustained in 14 cases, 11 cases were dismissed voluntarily or otherwise and 1 case was reversed and remanded to the Board.

The majority of hearings before the Board were held in Boston. Hearings were also held in Springfield, Westborough, Plymouth and Orleans.

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The statistical tables appended to this report were prepared by Elaine McCusker, Michelle A. Tallent, Savina C. Farina under the supervision of Carl J. Benanti.

Respectfully submitted,

John P. Mulvihill Chairman
John P. Mulvihill

Peter J. Allen Member
Peter J. Allen

Rudolphe W. Ouellette Member
Rudolphe W. Ouellette

Robert R. LeBlanc Member
Robert R. LeBlanc

Jane H. Pitt Member
Jane H. Pitt

A True Copy,

Attest: Richard B. Willis
Richard B. Willis, Clerk of the Board

COMPARISON OF STATISTICS FROM 1972 to 1982
COMBINED FORMAL AND INFORMAL PROCEDURES (Appeals from Local Assessors)

<u>THE STATE (taken as a whole)</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
Appeals pending at beginning of year...	15026	16990	18903	21200	28639	29794	21788	20893	22642	21670	25976
Appeals entered during year.....	<u>7592</u>	<u>8259</u>	<u>8496</u>	<u>14417</u>	<u>9461</u>	<u>12581</u>	<u>11172</u>	<u>11152</u>	<u>9183</u>	<u>10950</u>	<u>7409</u>
Total number before Board during year..	22618	25249	27399	35617	38100	42375	32960	32045	31825	32620	33385
Less:											
Appeals disposed of during year....	<u>5628</u>	<u>6346</u>	<u>6199</u>	<u>6978</u>	<u>8306</u>	<u>20587</u>	<u>12067</u>	<u>9403</u>	<u>10155</u>	<u>6644</u>	<u>8838</u>
Appeals pending at end of year.....	16990	18903	21200	28639	29794	21788	20893	22642	21670	25976	24547
<u>BOSTON</u>											
Appeals pending at beginning of year...	6983	7754	9011	11339	16162	16142	10753	10274	10805	10782	14458
Appeals entered during year.....	<u>2815</u>	<u>3263</u>	<u>4026</u>	<u>7906</u>	<u>4887</u>	<u>6740</u>	<u>5359</u>	<u>4860</u>	<u>4305</u>	<u>5731</u>	<u>3582</u>
Total number before Board during year..	9798	11017	13037	19245	21049	22882	16112	15134	15110	16513	18040
Less:											
Appeals disposed of during year....	<u>2044</u>	<u>2006</u>	<u>1698</u>	<u>3083</u>	<u>4907</u>	<u>12143</u>	<u>5838</u>	<u>4329</u>	<u>4328</u>	<u>2055</u>	<u>3826</u>
Appeals pending at end of year.....	7754	9011	11339	16162	16142	10753	10274	10805	10782	14458	14214
<u>OUTSIDE</u>											
Appeals pending at beginning of year...	8043	9236	9892	9861	12477	13652	11035	10619	11837	10888	11518
Appeals entered during year.....	<u>4777</u>	<u>4996</u>	<u>4470</u>	<u>6511</u>	<u>4574</u>	<u>5841</u>	<u>5813</u>	<u>6292</u>	<u>4878</u>	<u>5219</u>	<u>3827</u>
Total number before Board during year..	12820	14232	14362	16372	17051	19493	16848	16911	16715	16107	15345
Less:											
Appeals disposed of during year....	<u>3584</u>	<u>4340</u>	<u>4501</u>	<u>3895</u>	<u>3399</u>	<u>8444</u>	<u>6229</u>	<u>5074</u>	<u>5827</u>	<u>4589</u>	<u>5012</u>
Appeals pending at end of year.....	9236	9892	9861	12477	13652	11035	10619	11837	10888	11518	10333

APPEALS FROM LOCAL ASSESSORS

FORMAL PROCEDURE

JULY 1, 1981 - JUNE 30, 1982

THE STATE (taken as a whole)

Appeals pending at beginning of year.....	16,649
Appeals entered (net) during year.....	<u>4,915</u>
Total number before Board during year.....	21,564
Less:	
Settled or withdrawn during year.....	<u>4,279</u>
Net total to be decided by Board.....	17,285
Appeals decided by Board during year.....	<u>1,730</u>
Appeals pending at end of year.....	15,555

BOSTON

Appeals pending at beginning of year.....	9,133
Appeals entered (net) during year.....	<u>2,394</u>
Total number before Board during year.....	11,527
Less:	
Settled or withdrawn during year.....	<u>1,718</u>
Net total to be decided by Board.....	9,809
Appeals decided by Board during year.....	<u>898</u>
Appeals pending at end of year.....	8,911

OUTSIDE

Appeals pending at beginning of year.....	7,516
Appeals entered (net) during year.....	<u>2,521</u>
Total number before Board during year.....	10,037
Less:	
Settled or withdrawn during year.....	<u>2,561</u>
Net total to be decided by Board.....	7,476
Appeals decided by Board during year.....	<u>832</u>
Appeals pending at end of year.....	6,644

APPEALS FROM LOCAL ASSESSORS

FORMAL PROCEDURE

JULY 1, 1981 - JUNE 30, 1982

THE STATE (taken as a whole)

Appeals pending at beginning of year.....	9,327
Appeals entered (net) during year.....	<u>2,494</u>
Total number before Board during year.....	11,821
Less:	
Settled or withdrawn during year.....	<u>1,640</u>
Net total to be decided by Board.....	10,181
Appeals decided by Board during year.....	<u>1,189</u>
Appeals pending at end of year.....	8,992

BOSTON

Appeals pending at beginning of year.....	5,325
Appeals entered (net) during year.....	<u>1,188</u>
Total number before Board during year.....	6,513
Less:	
Settled or withdrawn during year.....	<u>585</u>
Net total to be decided by Board.....	5,928
Appeals decided by Board during year.....	<u>625</u>
Appeals pending at end of year.....	5,303

OUTSIDE

Appeals pending at beginning of year.....	4,002
Appeals entered (net) during year.....	<u>1,306</u>
Total number before Board during year.....	5,308
Less:	
Settled or withdrawn during year.....	<u>1,055</u>
Net total to be decided by Board.....	4,253
Appeals decided by Board during year.....	<u>564</u>
Appeals pending at end of year.....	3,689

**APPEALS FROM LOCAL ASSESSORS
COMBINED FORMAL AND
INFORMAL PROCEDURE**

JULY 1, 1981 - JUNE 30, 1982

THE STATE (taken as a whole)

Appeals pending at beginning of year.....	25,976
Appeals entered (net) during year.....	<u>7,409</u>
Total number before Board during year.....	33,385
Less:	
Settled or withdrawn during year.....	<u>5,919</u>
Net total to be decided by Board.....	27,466
Appeals decided by Board during year.....	<u>2,919</u>
Appeals pending at end of year.....	24,547

BOSTON

Appeals pending at beginning of year.....	14,458
Appeals entered (net) during year.....	<u>3,582</u>
Total number before Board during year.....	18,040
Less:	
Settled or withdrawn during year.....	<u>2,303</u>
Net total to be decided by Board.....	15,737
Appeals decided by Board during year.....	<u>1,523</u>
Appeals pending at end of year.....	14,214

OUTSIDE

Appeals pending at beginning of year.....	11,518
Appeals entered (net) during year.....	<u>3,827</u>
Total number before Board during year.....	15,345
Less:	
Settled or withdrawn during year.....	<u>3,616</u>
Net total to be decided by Board.....	11,729
Appeals decided by Board during year.....	<u>1,396</u>
Appeals pending at end of year.....	10,333

**APPEALS FROM LOCAL ASSESSORS
JULY 1, 1981 - JUNE 30, 1982
FORMAL PROCEDURE**

TOTAL	NUMBER	ASSESSED VALUATION	TAX ASSESSED
Pending June 30, 1981.....	16,649	\$4,751,376,451	\$724,268,205.06
Filed (net) 1981-1982.....	4,915	1,581,080,277	185,318,978.47
Disposed of.....	6,009	1,544,602,759	240,914,530.09
Pending June 30, 1982.....	15,555	4,787,853,969	668,672,653.44
BOSTON			
Pending June 30, 1981.....	9,133	2,194,773,339	594,153,458.69
Filed (net) 1981-1982.....	2,394	587,879,820	134,749,046.91
Disposed of.....	2,616	518,782,520	129,254,007.21
Pending June 30, 1982.....	8,911	2,263,870,639	599,648,498.39
OUTSIDE			
Pending June 30, 1981.....	7,516	2,556,603,112	130,114,746.37
Filed (net) 1981-1982.....	2,521	993,200,457	50,569,931.56
Disposed of.....	3,393	1,025,820,239	111,660,522.88
Pending June 30, 1982.....	6,644	2,523,983,330	69,024,155.05

**APPEALS FROM LOCAL ASSESSORS
JULY 1, 1981 - JUNE 30, 1982
INFORMAL PROCEDURE**

TOTAL	NUMBER	ASSESSED VALUATION	TAX ASSESSED
Pending June 30, 1981.....	9,327	\$318,149,968	\$95,125,696.38
Filed (net) 1981-1982.....	2,494	160,818,868	25,532,298.86
Disposed of.....	2,829	169,415,213	24,176,622.10
Pending June 30, 1982.....	8,992	309,553,623	96,481,373.14
BOSTON			
Pending June 30, 1981.....	5,325	240,025,480	65,010,206.89
Filed (net) 1981-1982.....	1,188	74,691,787	17,401,048.46
Disposed of.....	1,210	57,851,860	14,898,887.28
Pending June 30, 1982.....	5,303	256,865,407	67,512,368.07
OUTSIDE			
Pending June 30, 1981.....	4,002	78,124,488	30,115,489.49
Filed (net) 1981-1982.....	1,306	86,127,081	8,131,250.40
Disposed of.....	1,619	111,563,353	9,277,734.82
Pending June 30, 1982.....	3,689	52,688,216	28,969,005.07

**APPEALS FROM LOCAL ASSESSORS
JULY 1, 1981 - JUNE 30, 1982
COMBINED FORMAL AND INFORMAL PROCEDURE**

TOTAL	NUMBER	ASSESSED VALUATION	TAX ASSESSED
Pending June 30, 1981.....	25,976	\$5,069,526,419	\$819,393,901.44
Filed (net) 1981-1982.....	7,409	1,741,899,145	210,851,277.33
Disposed of.....	8,838	1,714,017,972	265,091,152.19
Pending June 30, 1982.....	24,547	5,097,407,592	765,154,026.58
BOSTON			
Pending June 30, 1981.....	14,458	2,434,798,819	659,163,665.58
Filed (net) 1981-1982.....	3,582	662,571,607	152,150,095.37
Disposed of.....	3,826	576,634,380	144,152,894.49
Pending June 30, 1982.....	14,214	2,520,736,046	667,160,866.46
OUTSIDE			
Pending June 30, 1981.....	11,518	2,634,727,600	160,230,235.86
Filed (net) 1981-1982.....	3,827	1,079,327,538	58,701,181.96
Disposed of.....	5,012	1,137,383,592	120,938,257.70
Pending June 30, 1982.....	10,333	2,576,671,546	97,993,160.12

**APPEALS FROM LOCAL ASSESSORS FILED UNDER
FORMAL PROCEDURE
JULY 1, 1981 - JUNE 30, 1982**

CLASS	NUMBER OF APPEALS	PER CENT OF ALL APPEALS	TOTAL ASSESSED VALUE OF CLASS
\$25,000 and under.....	1,627	33.10%	\$ 17,991,099.00
\$25,000-\$50,000.....	833	16.95%	30,707,963.00
\$50,000-\$100,000.....	832	16.93%	60,141,482.00
\$100,000-\$500,000.....	1,140	23.19%	243,743,166.00
\$500,000-\$1,000,000.....	220	4.48%	158,275,234.00
\$1,000,000 and over.....	<u>263</u>	<u>5.35%</u>	<u>\$1,070,221,333.00</u>
	4,915	100.00 %	\$1,581,080,277.00

**APPEALS FROM LOCAL ASSESSORS FILED UNDER
INFORMAL PROCEDURE
AND NOT TRANSFERRED TO FORMAL PROCEDURE
JULY 1, 1981 - JUNE 30, 1982**

CLASS	NUMBER OF APPEALS	PER CENT OF ALL APPEALS	TOTAL ASSESSED VALUE OF CLASS
\$25,000 and under.....	1,264	50.68%	\$ 13,401,607.00
\$25,000-\$50,000.....	502	20.13%	18,457,594.00
\$50,000-\$100,000.....	384	15.40%	26,755,791.00
\$100,000-\$500,000.....	300	12.03%	57,343,911.00
\$500,000-\$1,000,000.....	32	1.28%	21,507,845.00
\$1,000,000 and over.....	12	.48%	23,352,120.00
	<u>2,494</u>	<u>100.00%</u>	<u>\$160,818,868.00</u>

**NUMBER OF APPEALS FILED (net)
JULY 1, 1981 - JUNE 30, 1982**

	FORMAL	INFORMAL
BOSTON	2,394	1,188
OUTSIDE	<u>2,521</u>	<u>1,306</u>
	4,915	2,494
FORMAL	4,915	
INFORMAL	2,494	
DEPARTMENT OF REVENUE	<u>369</u>	
	7,778 (Total Net Filed)	

**APPEALS FROM LOCAL ASSESSORS
PENDING ON JUNE 30, 1982
(Arranged by Cities and Towns)**

BOSTON	14,214	PETERSHAM	39
LYNN	924	MARSHFIELD	38
CAMBRIDGE	769	WESTWOOD	38
HAVERHILL	412	ASHLAND	37
BRAINTREE	353	MARBLEHEAD	37
QUINCY	331	PEABODY	37
MEDFORD	287	TEWKSBURY	37
WORCESTER	247	WALTHAM	37
SPRINGFIELD	245	BEVERLY	36
WAREHAM	212	DEDHAM	36
PLYMOUTH	210	FRANKLIN	36
SOMERVILLE	197	NORTHAMPTON	36
SAUGUS	163	NEW BEDFORD	35
REVERE	146	HULL	34
LOWELL	145	FAIRHAVEN	32
MIDDLETON	138	OTIS	32
WATERTOWN	138	CARVER	31
BROOKLINE	136	SHARON	31
BROCKTON	132	BILLERICA	30
NANTUCKET	123	HOLLISTON	29
NEWTON	122	FOXBOROUGH	28
SUDBURY	119	HADLEY	27
PEMBROKE	115	HAMPDEN	27
FALL RIVER	114	STONEHAM	27
PITTSFIELD	112	CHELMSFORD	26
ARLINGTON	109	BARNSTABLE	25
FITCHBURG	109	TRURO	25
SWAMPSCOTT	102	BOURNE	23
FALMOUTH	98	MILLIS	23
CHELSEA	96	WESTON	23
MILTON	96	GREAT BARRINGTON	23
EVERETT	81	WINCHESTER	22
FREETOWN	73	DENNIS	21
ROCHESTER	71	LANCASTER	21
WOBURN	71	SALISBURY	21
MARLBOROUGH	64	NAHANT	20
NEWBURY	64	ROCKPORT	20
STOUGHTON	63	CONCORD	19
MANSFIELD	61	SOUTHWICK	19
BELMONT	60	WELLESLEY	19
MAYNARD	60	WHITMAN	19
DUXBURY	58	YARMOUTH	19
FRAMINGHAM	57	SHREWSBURY	18
WESTFORD	57	WEBSTER	18
BROOKFIELD	56	LAWRENCE	17
DANVERS	56	PLAINVILLE	17
TAUNTON	56	TOPSFIELD	17
HATFIELD	54	BURLINGTON	15
RANDOLPH	54	KINGSTON	15
WEYMOUTH	50	NORTH ATTLEBOROUGH	15
GLOUCESTER	48	STURBRIDGE	15
MALDEN	48	WAKEFIELD	15
WEST BRIDGEWATER	48	HINGHAM	14
SALEM	47	TISBURY	14
BEDFORD	45	ANDOVER	13
WINTHROP	45	NORTHBOROUGH	13
SOUTHBOROUGH	44	PLYMPTON	13
CHICOPEE	42	WEST SPRINGFIELD	13
WESTPORT	42	156 other cities and towns	
EAST BRIDGEWATER	41	(1 to 12 appeals Pending)	703
BELCHERTOWN	39		
HANOVER	39		

**APPEALS FROM LOCAL ASSESSORS
FILED WITH APPELLATE TAX BOARD**

JULY 1, 1981 - JUNE 30, 1982

(Arranged by Counties)

BARNSTABLE

Barnstable	13
Bourne	10
Brewster	1
Chatham	1
Eastham	1
Falmouth	42
Harwich	38
Mashpee	5
Orleans	1
Provincetown	2
Sandwich	1
Truro	1
Wellfleet	1
Yarmouth	4

BERKSHIRE

Adams	6
Becket	1
Dalton	1
Egremont	3
Great Barrington	14
Lee	2
Lenox	1
North Adams	10
Otis	1
Peru	5
Pittsfield	58
Richmond	1
Sandisfield	2
Stockbridge	4
Williamstown	5

BRISTOL

Acushnet	1
Attleboro	2
Dartmouth	3
Dighton	2
Easton	4
Fairhaven	28
Fall River	23
Freetown	86
Mansfield	59
New Bedford	27
North Attleborough	8
Norton	6
Raynham	2
Swansea	4
Taunton	14
Westport	5

DUKES

Chilmark	1
Edgartown	2
Gosnold	2
Oak Bluffs	1
Tisbury	7

ESSEX

Andover	2
Danvers	34
Essex	8
Hamilton	1
Haverhill	292
Ipswich	3
Lynn	142
Lynnfield	3
Manchester	7
Middleton	4
Nahant	2
Newbury	3
North Andover	3
Peabody	7
Rockport	6
Salem	1
Salisbury	7
Saugus	98
Swampscott	66
Topsfield	9

FRANKLIN

Buckland	1
Conway	1
Deerfield	2
Greenfield	6
Northfield	1
Shutesbury	9
Sunderland	1
Whately	6

HAMPDEN

Agawam	1
Chester	6
Chicopee	24
Hampden	7
Holyoke	1
Ludlow	2
Palmer	5
Springfield	96
Tolland	6
Wales	1

HAMPSHIRE

Amherst	1
Chesterfield	1
Cummington	3
Hadley	16
Middlefield	1
Northampton	5
South Hadley	1
Southampton	1
Worthington	4

MIDDLESEX

Acton	3
Arlington	24
Ashby	1

**APPEALS FROM LOCAL ASSESSORS
FILED WITH APPELLATE TAX BOARD**

JULY 1, 1981 - JUNE 30, 1982

(Arranged by Counties)

MIDDLESEX (cont'd)

Ashland	40
Bedford	48
Belmont	27
Billerica	1
Cambridge	351
Carlisle	1
Chelmsford	10
Concord	11
Everett	14
Framingham	1
Holliston	1
Hopkinton	2
Hudson	1
Lincoln	6
Littleton	2
Lowell	55
Malden	32
Maynard	71
Medford	153
North Reading	3
Reading	11
Sherborn	5
Somerville	62
Sudbury	99
Tewksbury	6
Tyngsborough	1
Waltham	7
Watertown	43
Westford	58
Weston	8
Wilmington	1
Woburn	9

NANTUCKET

Nantucket	127
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NORFOLK

Avon	3
Braintree	63
Canton	1
Dedham	16
Dover	1
Foxborough	11
Franklin	30
Holbrook	1
Medfield	12
Medway	1
Millis	9
Needham	1
Norfolk	4
Plainville	7
Quincy	6
Sharon	29
Wellesley	10
Westwood	36

East Bridgewater	23
Halifax	3
Hanover	12
Hanson	1
Hull	9
Kingston	9
Marion	7
Marshfield	4
Mattapoisett	4
Middleborough	1
Pembroke	65
Plymouth	113
Rochester	10
Wareham	43
West Bridgewater	13
Whitman	7

SUFFOLK

Boston	3,582
Chelsea	21
Revere	93
Winthrop	7

WORCESTER

Ashburnham	2
Athol	1
Auburn	2
Barre	1
Bolton	3
Brookfield	1
Charlton	1
Clinton	2
Fitchburg	21
Harvard	1
Hopedale	1
Lancaster	21
Lunenburg	1
Millford	11
Millville	1
New Braintree	1
Northborough	14
Oxford	3
Paxton	3
Petersham	11
Shrewsbury	6
Southborough	17
Southbridge	3
Sterling	2
Sturbridge	8
Warren	3
Westminster	2
Worcester	175

7,409

PLYMOUTH

Abington	2
Bridgewater	1
Brockton	44
Duxbury	52

APPEALS vs. DEPARTMENT OF REVENUE

	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
Pending at beginning of year	493	688	664	380	407	506	442	525	318	304	430
Entered during year	<u>248</u>	<u>51</u>	<u>248</u>	<u>171</u>	<u>185</u>	<u>143</u>	<u>162</u>	<u>156</u>	<u>170</u>	<u>319</u>	<u>369</u>
TOTAL	741	739	912	551	592	649	604	681	488	623	799
Settled or withdrawn during year	23	40	486	68	33	57	33	327	126	113	59
Net	718	699	426	483	559	592	571	354	362	510	740
Decided	<u>30</u>	<u>35</u>	<u>46</u>	<u>76</u>	<u>53</u>	<u>150</u>	<u>46</u>	<u>36</u>	<u>58</u>	<u>80</u>	<u>70</u>
Pending at end of year	688	664	380	407	506	442	525	318	304	430	670

