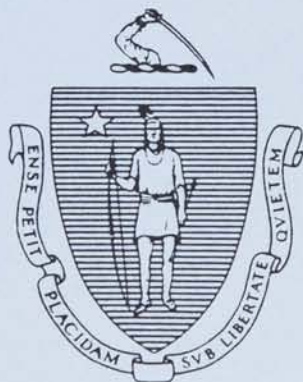


The Commonwealth of Massachusetts

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ANNUAL REPORT of the APPELLATE TAX BOARD for the YEAR ENDING JUNE 30, 1985



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

MR
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B66r
1985
c.2

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336.2M3
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1985
c.2



The Commonwealth of Massachusetts

Appellate Tax Board

*Levrett Saltonstall Building, Government Center
100 Cambridge Street, Boston 02202*

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, 1985.

HIGHLIGHTS

During the fiscal year, of the 2,375 decisions promulgated by the Board, only 31 decisions were appealed to the Supreme Judicial Court. This represents an appeal rate of .013 which is truly outstanding.

The Board promulgated 39 written opinions in support of the decision in a given case.

The Supreme Judicial Court disposed of 35 appeals from Board decisions during the year. The Board's decision was affirmed in 20 cases, 10 appeals were dismissed involuntarily or otherwise, one was remanded for further findings and only four decisions were reversed and remanded. The Board's decisions were affirmed in 88.6% of the appeals.

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. The Board was created by the Legislature to provide a less expensive and faster means of appeal on tax cases.

Ninety-five percent of the appeals to the Board are appeals by property owners. 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 local aid and state assessments. Although these cases are only 5% of the total number of cases before the Appellate Tax Board, they often involve issues of first impression regarding the interpretation of State tax statutes. The Board's decisions are appealable directly to the Supreme Judicial Court. However, Chapter 314 of the Acts of 1985,

COMPARISON OF STATISTICS FROM 1975 to 1985

COMBINED FORMAL AND INFORMAL PROCEDURES (Appeals from Local Assessors)

<u>THE STATE (Taken as a whole)</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>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Appeals pending at beginning of year	21200	28639	29794	21788	20893	22642	21670	25976	24547	22229	24631
Appeals entered during year	<u>14417</u>	<u>9461</u>	<u>12581</u>	<u>11172</u>	<u>11152</u>	<u>9183</u>	<u>10950</u>	<u>7409</u>	<u>7034</u>	<u>11681</u>	<u>6575</u>
Total number before Board during year	35617	38100	42375	32960	32045	31825	32620	33385	31581	33910	31206
Less:											
Appeals disposed of during year	<u>6978</u>	<u>8306</u>	<u>20587</u>	<u>12067</u>	<u>9403</u>	<u>10155</u>	<u>6644</u>	<u>8838</u>	<u>9352</u>	<u>9279</u>	<u>15170</u>
Appeals pending at end of year	28639	29794	21788	20893	22642	21670	25976	24547	22229	24631	16036

BOSTON

Appeals pending at beginning of year	11339	16162	16142	10753	10274	10805	10782	14458	14214	8553	10284
Appeals entered during year	<u>7906</u>	<u>4887</u>	<u>6740</u>	<u>5359</u>	<u>4860</u>	<u>4305</u>	<u>5731</u>	<u>3582</u>	<u>12</u>	<u>5528</u>	<u>1706</u>
Total number before Board during year	19245	21049	22882	16112	15134	15110	16513	18040	14226	14081	11990
Less:											
Appeals disposed of during year	<u>3083</u>	<u>4907</u>	<u>12143</u>	<u>5838</u>	<u>4329</u>	<u>4328</u>	<u>2055</u>	<u>3826</u>	<u>5673</u>	<u>3797</u>	<u>6691</u>
Appeals pending at end of year	16162	16142	10753	10274	10805	10782	14458	14214	8553	10284	5299

OUTSIDE

Appeals pending at beginning of year	9861	12477	13652	11035	10619	11837	10888	11518	10333	13676	14347
Appeals entered during the year	<u>6511</u>	<u>4574</u>	<u>5841</u>	<u>5813</u>	<u>6292</u>	<u>4878</u>	<u>5219</u>	<u>3827</u>	<u>7022</u>	<u>6153</u>	<u>4869</u>
Total number before Board during year	16372	17051	19493	16848	16911	16715	16107	15345	17355	19829	19216
Less:											
Appeals disposed of during year	<u>3895</u>	<u>3399</u>	<u>8444</u>	<u>6229</u>	<u>5074</u>	<u>5827</u>	<u>4589</u>	<u>5012</u>	<u>3679</u>	<u>5482</u>	<u>8479</u>
Appeals pending at end of year	12477	13652	11035	10619	11837	10888	11518	10333	13676	14347	10737

APPEALS FROM LOCAL ASSESSORS

FORMAL PROCEDURE

JULY 1, 1984 to JUNE 30, 1985

THE STATE (Taken as a whole)

Appeals pending at beginning of year	16,238
Appeals entered (net) during year	<u>4,496</u>
Total number before Board during year	20,734
Less:	
Settled or withdrawn during year	<u>9,454</u>
Net total to be decided by the Board	11,280
Appeals decided by Board during year	<u>1,223</u>
Appeals pending at end of year	10,057

BOSTON

Appeals pending at beginning of year	6,760
Appeals entered (net) during year	<u>1,342</u>
Total number before Board during year	8,102
Less:	
Settled or withdrawn during year	<u>3,707</u>
Net total to be decided by Board	4,395
Appeals decided by Board during year	<u>714</u>
Appeals pending at end of year	3,681

OUTSIDE

Appeals pending at beginning of year	9,478
Appeals entered (net) during year	<u>3,154</u>
Total number before Board during year	12,632
Less:	
Settled or withdrawn during year	<u>5,747</u>
Net total to be decided by Board	6,885
Appeals decided by Board during year	<u>509</u>
Appeals pending at end of year	6,376

APPEALS FROM LOCAL ASSESSORS

INFORMAL PROCEDURE

JULY 1, 1984 to JUNE 30, 1985

THE STATE (taken as a whole)

Appeals pending at beginning of year	8,393
Appeals entered (net) during year	<u>2,079</u>
Total number before Board during year	10,472
Less:	
Settled or withdrawn during year	<u>3,397</u>
Net total to be decided by Board	7,075
Appeals decided by Board during year	<u>1,096</u>
Appeals pending at end of year	5,979

BOSTON

Appeals pending at beginning of year	3,524
Appeals entered (net) during year	<u>364</u>
Total number before Board during year	3,888
Less:	
Settled or withdrawn during year	<u>1,756</u>
Net total to be decided by Board	2,132
Appeals decided by Board during year	<u>514</u>
Appeals pending at end of year	1,618

OUTSIDE

Appeals pending at beginning of year	4,869
Appeals entered (net) during year	<u>1,715</u>
Total number before Board during year	6,584
Less:	
Settled or withdrawn during year	<u>1,641</u>
Net total to be decided by Board	4,943
Appeals decided by Board during year	<u>582</u>
Appeals pending at end of year	4,361

APPEALS FROM LOCAL ASSESSORS
COMBINED FORMAL AND INFORMAL PROCEDURE

JULY 1, 1984 to JUNE 30, 1985

THE STATE (taken as a whole)

Appeals pending at beginning of year	24,631
Appeals entered (net) during year	<u>6,575</u>
Total number before Board during year	31,206
Less:	
Settled or withdrawn during year	<u>12,851</u>
Net total to be decided by Board	18,355
Appeals decided by Board during year	<u>2,319</u>
Appeals pending at end of year	16,036

BOSTON

Appeals pending at beginning of year	10,284
Appeals entered (net) during year	<u>1,706</u>
Total number before Board during year	11,990
Less:	
Settled or withdrawn during year	<u>5,463</u>
Net total to be decided by Board	6,527
Appeals decided by Board during year	<u>1,228</u>
Appeals pending at end of year	5,299

OUTSIDE

Appeals pending at beginning of year	14,347
Appeals entered (net) during year	<u>4,869</u>
Total number before Board during year	19,216
Less:	
Settled or withdrawn during year	<u>7,388</u>
Net total to be decided by Board	11,828
Appeals decided by Board during year	<u>1,091</u>
Appeals pending at end of year	10,737

NUMBER OF APPEALS FILED (NET) JULY 1, 1984 - JUNE 30, 1985

	<u>FORMAL</u>	<u>INFORMAL</u>
BOSTON	1,342	364
OUTSIDE	<u>3,154</u>	<u>1,715</u>
	4,496	2,079
FORMAL	4,496	
INFORMAL	2,079	
DEPARTMENT OF REVENUE	<u>386</u>	
	6,961	(Total Net Filed)

APPEALS FROM LOCAL ASSESSORS
PENDING ON JUNE 30, 1985

(Arranged by cities and towns)

BOSTON	5,299	WESTFIELD	111
CAMBRIDGE	1,111	STOUGHTON	110
BROOKLINE	1,085	PEABODY	101
WORCESTER	361	HAVERHILL	94
SOMERVILLE	316	ROCKLAND	91
BRAINTREE	305	TAUNTON	91
SPRINGFIELD	302	COHASSET	90
SAUGUS	263	MELROSE	90
WEYMOUTH	233	REVERE	88
PROVINCETOWN	229	HULL	86
WAREHAM	227	MASHPEE	86
LYNN	222	NORTH ATTLEBORO	86
WALTHAM	199	MARLBORO	80
CHELSEA	192	NORTON	79
BARNSTABLE	183	ACTON	78
WOBURN	175	ARLINGTON	78
MEDFORD	171	FALL RIVER	78
SALEM	161	EVERETT	75
GLOUCESTER	143	ANDOVER	74
MIDDLETON	127	NEWBURY	72
SWAMPSCOTT	124	WALPOLE	66
BROCKTON	119	BEVERLY	63
MARSHFIELD	119	DEDHAM	63

FRAMINGHAM	63	FREETOWN	31
WATERTOWN	62	TOPSFIELD	31
PEMBROKE	60	DUXBURY	29
RANDOLPH	57	ESSEX	28
TEWKSBURY	54	CHELMSFORD	27
DENNIS	53	HINGHAM	27
LAWRENCE	52	MILLBURY	26
FITCHBURG	51	TISBURY	26
QUINCY	50	PLYMOUTH	25
BROOKFIELD	49	ROCKPORT	25
OTIS	46	DALTON	24
BILLERICA	42	HOLLISTON	24
HARWICH	42	LONGFELLOW	24
MIDDLEBORO	41	METHUEN	24
SHARON	39	NORTHAMPTON	24
BELCHERTOWN	38	MALDEN	22
FALMOUTH	38	NORWELL	22
MAYNARD	38	WESTWOOD	22
CARVER	36	MILTON	21
WAKEFIELD	35	WESTPORT	21
WRENTHAM	35	CONWAY	19
NAHANT	34	MARBLEHEAD	19
WARE	33	NEW BEDFORD	19
PITTSFIELD	32	NORTH READING	19

WILMINGTON	19
DIGHTON	18
WINTHROP	18
FAIRHAVEN	17
MILLIS	17
WEST BRIDGEWATER	17
CHATHAM	16
IPSWICH	16
MEDFIELD	16
YARMOUTH	16
CANTON	15
NORWOOD	15
WEST BOYLSTON	15
EAST LONGMEADOW	14
HANSON	13
SOMERSET	13
TRURO	13
131 other communities (1 to 12 appeals pending)	513
	<u>16,036</u>

APPEALS FROM LOCAL ASSESSORS
FILED WITH APPELLATE TAX BOARD
JULY 1, 1984 to JUNE 30, 1985
(Arranged by Counties)

BARNSTABLE

Barnstable	101
Brewster	3
Chatham	7
Dennis	6
Falmouth	38
Harwich	30
Mashpee	6
Orleans	2
Provincetown	223
Sandwich	4
Truro	1
Wellfleet	1
Yarmouth	2

BRISTOL

Acushnet	1
Attleboro	3
Dartmouth	10
Dighton	12
Easton	3
Fall River	18
Mansfield	5
New Bedford	10
North Attleborough	30
Norton	26
Raynham	1
Swansea	2
Taunton	12
Westport	4

BERKSHIRE

Becket	6
Dalton	1
Florida	1
Great Barrington	3
Hinsdale	2
Lanesborough	1
Lee	3
Otis	42
Peru	3
Pittsfield	6
Savoy	1
Sheffield	2
Stockbridge	1
Williamstown	1

DUKES

Chilmark	1
Gosnold	2
Tisbury	15

ESSEX

Amesbury	16
Andover	38
Beverly	39
Danvers	3
Essex	14
Georgetown	2
Gloucester	83
Groveland	1
Haverhill	63
Ipswich	5
Lawrence	1
Lynn	40
Lynnfield	7
Manchester	1
Marblehead	4
Methuen	12
Middleton	16
Nahant	15
Newbury	1
North Andover	1
Peabody	24
Rockport	2
Salem	37
Saugus	168
Swampscott	30
Topsfield	1

FRANKLIN

Colrain	3
Conway	2
Deerfield	2
Greenfield	3
Heath	1
Whately	1

HAMPDEN

East Longmeadow	8
Granville	1
Hampden	1
Holland	2
Holyoke	3
Longmeadow	30
Ludlow	4
Monson	1
Palmer	6
Southwick	4
Springfield	75
West Springfield	29
Westfield	48
Wilbraham	2

HAMPSHIRE

Amherst	1
Hadley	1
Huntington	5
Northampton	2

MIDDLESEX

Acton	36
Arlington	7
Bedford	21
Belmont	2
Billerica	2
Boxborough	6
Cambridge	531
Chelmsford	11
Concord	14
Everett	19
Framingham	24
Groton	5
Hudson	1
Lexington	5
Lincoln	1
Lowell	82
Malden	13
Marlborough	2
Maynard	5
Medford	38
Melrose	78
Natick	11
Newton	355
North Reading	11
Reading	11
Sherborn	1
Somerville	35
Sudbury	16
Tewksbury	9
Tyngsborough	5
Wakefield	38
Waltham	116
Watertown	11
Westford	4
Weston	14
Wilmington	4
Winchester	16
Woburn	166

NANTUCKET

Nantucket	3
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NORFOLK

Avon	1
Braintree	61
Brookline	4
Canton	7
Cohasset	80
Dedham	39
Foxborough	1
Holbrook	1
Medfield	8
Medway	3
Millis	13
Needham	3
Norfolk	3
Norwood	7
Quincy	153
Randolph	5
Sharon	11
Stoughton	79
Walpole	25
Westwood	2
Weymouth	116
Wrentham	3

PLYMOUTH

Abington	3
Brockton	97
Carver	14
Duxbury	13
East Bridgewater	1
Hanson	7
Hingham	7
Hull	31
Lakeville	4
Marion	1
Marshfield	53
Middleborough	38
Norwell	9
Pembroke	49
Plymouth	15
Plympton	4
Rockland	17
Wareham	55
West Bridgewater	2
Whitman	8

SUFFOLK

Boston	1706
Chelsea	30
Revere	72

WORCESTER

Ashburnham	2
Auburn	2
Barre	7
Boylston	1
Douglas	2
East Brookfield	2
Fitchburg	7
Gardner	3
Holden	1
Hopedale	1
Lancaster	2
Leicester	1
Leominster	5
Lunenburg	3
Mendon	1
Milford	1
Millville	2
Northborough	3
Northbridge	3
Oxford	1
Paxton	1
Shrewsbury	2
Southbridge	1
Spencer	3
Sterling	2
Sturbridge	2
Sutton	2
Upton	2
Uxbridge	2
Warren	6
West Boylston	3
West Brookfield	8
Westborough	2
Westminster	2
Worcester	386

6,575

APPEALS VS. DEPARTMENT OF REVENUE

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Pending at beginning of year	380	407	506	442	525	318	304	430	670	955	1168
Entered during year	<u>171</u>	<u>185</u>	<u>143</u>	<u>162</u>	<u>156</u>	<u>170</u>	<u>319</u>	<u>369</u>	<u>368</u>	<u>388</u>	<u>386</u>
Total	551	592	649	604	681	488	623	799	1,038	1,343	1,554
Settled or withdrawn during year	68	33	57	33	327	126	113	59	27	14	84
Net	483	559	592	571	354	362	510	740	1,011	1,329	1,470
Decided	<u>76</u>	<u>53</u>	<u>150</u>	<u>46</u>	<u>36</u>	<u>58</u>	<u>80</u>	<u>70</u>	<u>56</u>	<u>161</u>	<u>56</u>
Pending at end of year	407	506	442	525	318	304	430	670	955	1,168	1,414

