

The Commonwealth of Massachusetts

ANNUAL REPORT

of the

APPELLATE TAX BOARD

for the

YEAR ENDING JUNE 30, -1971



Placed on File

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

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, 1971.

During the year 6,749 appeals were entered against local assessors and 279 against the State Tax Commission. There were 5,396 appeals disposed of, of which 182 were appeals against the State Tax Commission and 5,214 were appeals against local assessors throughout the Commonwealth.

The Supreme Judicial Court decided four cases during the year. The Board's action was affirmed in three of these cases and one was remanded for further proceedings in accordance with the opinion of the Supreme Judicial Court.

The majority of hearings before the Board were held in Boston, but in addition hearings were held in Barnstable, Northampton, Pittsfield, Plymouth, Springfield, Wakefield and Worcester.

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

Respectfully submitted,

Daniel E. McLean, *Chairman*
George F. McMahon, *Member*
Peter J. Allen, *Member*
Ernest W. Ricker, *Member*
Rudolphe W. Ouellette, *Member*

A true copy,
ATTEST:

Edward R. Ardini, *Clerk of the Board.*

COMPARISON OF STATISTICS FROM 1961 to 1971

COMBINED FORMAL AND INFORMAL PROCEDURES (Appeals from Local Assessors)

<u>THE STATE (taken as a whole)</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>
Appeals pending at beginning of year	14567	15756	14880	12661	11853	11598	12265	12958	13455	13985	13491
Appeals entered during year	<u>6936</u>	<u>5682</u>	<u>5511</u>	<u>4675</u>	<u>5262</u>	<u>5761</u>	<u>5470</u>	<u>5845</u>	<u>5601</u>	<u>5757</u>	<u>6749</u>
Total number before Board during year	21503	21438	20391	17336	17115	17359	17735	18803	19056	19742	20240
Less:											
Appeals disposed of during year	<u>5747</u>	<u>6558</u>	<u>7730</u>	<u>5483</u>	<u>5517</u>	<u>5094</u>	<u>4777</u>	<u>5348</u>	<u>5071</u>	<u>6251</u>	<u>5214</u>
Appeals pending at end of year	15756	14880	12661	11853	11598	12265	12958	13455	13985	13491	15026
 <u>BOSTON</u>											
Appeals pending at beginning of year	11406	12390	11660	8891	7634	6508	6177	6778	6580	7366	6476
Appeals entered during year	<u>4883</u>	<u>3890</u>	<u>3229</u>	<u>2684</u>	<u>2533</u>	<u>2762</u>	<u>2623</u>	<u>2852</u>	<u>2792</u>	<u>2487</u>	<u>2514</u>
Total number before Board during year	16289	16280	14889	11575	10167	9270	8800	9630	9372	9853	8990
Less:											
Appeals disposed of during year	<u>3899</u>	<u>4620</u>	<u>5998</u>	<u>3941</u>	<u>3659</u>	<u>3093</u>	<u>2022</u>	<u>3050</u>	<u>2006</u>	<u>3377</u>	<u>2007</u>
Appeals pending at end of year	12390	11660	8891	7634	6508	6177	6778	6580	7366	6476	6983
 <u>OUTSIDE</u>											
Appeals pending at beginning of year	3161	3366	3220	3770	4219	5090	6088	6180	6875	6619	7015
Appeals entered during year	<u>2053</u>	<u>1792</u>	<u>2282</u>	<u>1991</u>	<u>2729</u>	<u>2999</u>	<u>2847</u>	<u>2993</u>	<u>2809</u>	<u>3270</u>	<u>4235</u>
Total number before Board during year	5214	5158	5502	5761	6948	8089	8935	9173	9684	9889	11250
Less:											
Appeals disposed of during year	<u>1848</u>	<u>1938</u>	<u>1732</u>	<u>1542</u>	<u>1858</u>	<u>2001</u>	<u>2755</u>	<u>2298</u>	<u>3065</u>	<u>2874</u>	<u>3207</u>
Appeals pending at end of year	3366	3220	3770	4219	5090	6088	6180	6875	6619	7015	8043

APPEALS FROM LOCAL ASSESSORS

FORMAL PROCEDURE

JULY 1, 1970 to JUNE 30, 1971

THE STATE (taken as a whole)

Appeals pending at beginning of year	6,625
Appeals entered (net) during year	<u>3,538</u>
Total number before Board during year	10,163
Less:	
Settled or withdrawn during year	<u>1,773</u>
Net total to be decided by Board	<u>8,390</u>
Appeals decided by Board during year	<u>487</u>
Appeals pending at end of year	7,903

BOSTON

Appeals pending at beginning of year	2,638
Appeals entered (net) during year	<u>1,091</u>
Total number before Board during year	3,729
Less:	
Settled or withdrawn during year	<u>470</u>
Net total to be decided by Board	<u>3,259</u>
Appeals decided by Board during year	<u>167</u>
Appeals pending at end of year	3,092

OUTSIDE

Appeals pending at beginning of year	3,987
Appeals entered (net) during year	<u>2,447</u>
Total number before Board during year	6,434
Less:	
Settled or withdrawn during year	<u>1,303</u>
Net total to be decided by Board	<u>5,131</u>
Appeals decided by Board during year	<u>320</u>
Appeals pending at end of year	4,811

APPEALS FROM LOCAL ASSESSORS

INFORMAL PROCEDURE

JULY 1, 1970 to JUNE 30, 1971

THE STATE (taken as a whole)

Appeals pending at beginning of year	6,866
Appeals entered (net) during year	<u>3,211</u>
Total number before Board during year	10,077
Less:	
Settled or withdrawn during year	<u>2,046</u>
Net total to be decided by Board	<u>8,031</u>
Appeals decided by Board during year	<u>908</u>
Appeals pending at end of year	7,123

BOSTON

Appeals pending at beginning of year	3,838
Appeals entered (net) during year	<u>1,423</u>
Total number before Board during year	5,261
Less:	
Settled or withdrawn during year	<u>989</u>
Net total to be decided by Board	<u>4,272</u>
Appeals decided by Board during year	<u>381</u>
Appeals pending at end of year	3,891

OUTSIDE

Appeals pending at beginning of year	3,028
Appeals entered (net) during year	<u>1,788</u>
Total number before Board during year	4,816
Less:	
Settled or withdrawn during year	<u>1,057</u>
Net total to be decided by Board	<u>3,759</u>
Appeals decided by Board during year	<u>527</u>
Appeals pending at end of year	3,232

APPEALS FROM LOCAL ASSESSORS*JULY 1, 1970 - JUNE 30, 1971***FORMAL PROCEDURE**

TOTAL	NUMBER	ASSE SSED VALUATION	TAX ASSESSED
Pending June 30, 1970	6,625	\$1,499,153,615.00	\$119,263,924.01
Filed (net) 1970-1971	3,538	854,094,743.00	86,558,539.56
Disposed of	2,260	409,122,703.00	37,938,523.84
Pending June 30, 1971	7,903	1,944,125,655.00	167,883,939.73
BOSTON			
Pending June 30, 1970	2,638	\$ 616,102,514.00	\$ 56,708,474.44
Filed (net) 1970-1971	1,091	280,993,384.00	44,101,025.57
Disposed of	637	114,647,650.00	15,451,055.72
Pending June 30, 1971	3,092	782,448,248.00	85,358,444.29
OUTSIDE			
Pending June 30, 1970	3,987	\$ 883,051,101.00	\$ 62,555,449.57
Filed (net) 1970-1971	2,447	573,101,359.00	42,457,513.99
Disposed of	1,623	294,475,053.00	22,487,468.12
Pending June 30, 1971	4,811	1,161,677,407.00	82,525,495.44

APPEALS FROM LOCAL ASSESSORS*JULY 1, 1970 - JUNE 30, 1971***INFORMAL PROCEDURE**

TOTAL	NUMBER	ASSE SSED VALUATION	TAX ASSESSED
Pending June 30, 1970	6,866	\$328,441,740.00	\$33,906,766.37
Filed (net) 1970-1971	3,211	133,125,685.00	14,820,368.20
Disposed of	2,954	134,926,671.00	14,448,995.43
Pending June 30, 1971	7,123	326,640,754.00	34,278,139.14
BOSTON			
Pending June 30, 1970	3,838	\$205,264,283.00	\$24,264,497.49
Filed (net) 1970-1971	1,423	48,598,000.00	7,591,942.33
Disposed of	1,370	75,280,900.00	9,603,604.76
Pending June 30, 1971	3,891	178,581,383.00	22,252,835.06
OUTSIDE			
Pending June 30, 1970	3,028	\$123,177,457.00	\$ 9,642,268.88
Filed (net) 1970-1971	1,788	84,527,685.00	7,228,425.87
Disposed of	1,584	59,645,771.00	4,845,390.67
Pending June 30, 1971	3,232	148,059,371.00	12,025,304.08

APPEALS FROM LOCAL ASSESSORS*JULY 1, 1970 - JUNE 30, 1971***COMBINED FORMAL AND INFORMAL PROCEDURES**

TOTAL	NUMBER	ASSE SSED VALUATION	TAX ASSESSED
Pending June 30, 1970	13,491	\$1,827,595,355.00	\$153,170,690.38
Filed (net) 1970-1971	6,749	987,220,428.00	101,378,907.76
Disposed of	5,214	544,049,374.00	52,387,519.27
Pending June 30, 1971	15,026	2,270,766,409.00	202,162,078.87
BOSTON			
Pending June 30, 1970	6,476	\$ 821,366,797.00	\$ 80,972,971.93
Filed (net) 1970-1971	2,514	329,591,384.00	51,692,967.90
Disposed of	2,007	189,928,550.00	25,054,660.48
Pending June 30, 1971	6,983	961,029,631.00	107,611,279.35
OUTSIDE			
Pending June 30, 1970	7,015	\$1,006,228,558.00	\$ 72,197,718.45
Filed (net) 1970-1971	4,235	657,629,044.00	49,685,939.86
Disposed of	3,207	354,120,824.00	27,332,858.79
Pending June 30, 1971	8,043	1,309,736,778.00	94,550,799.52

APPEALS FROM LOCAL ASSESSORS FILED UNDER FORMAL PROCEDURE

JULY 1, 1970 to JUNE 30, 1971

CLASS	NUMBER OF APPEALS	PERCENT OF ALL APPEALS	TOTAL ASSESSED VALUE OF CLASS
\$25,000 and under	1,115	31.52 %	\$ 9,497,424.00
\$25,000 - \$50,000	685	19.36 %	24,785,020.00
\$50,000 - \$100,000	449	12.69 %	35,381,225.00
\$100,000 - \$500,000	984	27.81 %	222,465,762.00
\$500,000 - \$1,000,000	168	4.75 %	117,074,277.00
\$1,000,000 and over	137	3.87 %	444,891,035.00
	<u>3,538</u>	<u>100.00 %</u>	<u>\$854,094,743.00</u>

Average assessed value per appeal\$241,406.08

APPEALS FROM LOCAL ASSESSORS FILED UNDER OR TRANSFERRED TO FORMAL PROCEDURE

DECEMBER 1, 1930 - JUNE 30, 1971

CLASS	NUMBER OF APPEALS	PERCENT OF ALL APPEALS	TOTAL ASSESSED VALUE OF CLASS
\$25,000 and under	16,311	28.96 %	\$ 178,987,377.00
\$25,000 - \$50,000	18,625	33.07 %	1,005,410,010.00
\$50,000 - \$100,000			
\$100,000 - \$500,000	16,170	28.71 %	3,810,859,603.00
\$500,000 - \$1,000,000	2,823	5.01 %	1,989,817,404.00
\$1,000,000 and over	2,390	4.25 %	6,981,000,239.00
	<u>56,319</u>	<u>100.00 %</u>	<u>\$13,966,074,633.00</u>

Average assessed value per appeal\$247,981.58

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

JULY 1, 1970 - JUNE 30, 1971

CLASS	NUMBER OF APPEALS	PERCENT OF ALL APPEALS	TOTAL ASSESSED VALUE OF CLASS
\$25,000 and under	1,982	61.72 %	\$ 20,953,753.00
\$25,000 - \$50,000	618	19.25 %	22,315,490.00
\$50,000 - \$100,000	408	12.71 %	29,299,485.00
\$100,000 - \$500,000	174	5.42 %	38,194,737.00
\$500,000 - \$1,000,000	26	.81 %	18,366,070.00
\$1,000,000 and over	3	.09 %	3,996,150.00
	<u>3,211</u>	<u>100.00 %</u>	<u>\$133,125,685.00</u>

Average assessed value per appeal\$41,459.26

Average assessed value per appeal under \$25,000\$10,572.02

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

JULY 12, 1933 - JUNE 30, 1971

CLASS	NUMBER OF APPEALS	PERCENT OF ALL APPEALS	TOTAL ASSESSED VALUE OF CLASS
\$25,000 and under	114,131	65.99 %	\$1,172,943,306.00
\$25,000 - \$50,000	43,875	25.37 %	2,210,490,423.00
\$50,000 - \$100,000			
\$100,000 - \$500,000			
\$500,000 - \$1,000,000	13,196	7.63 %	2,594,625,313.00
\$1,000,000 - \$1,000,000	1,150	.66 %	808,312,419.00
\$1,000,000 and over	604	.35 %	1,438,118,700.00
	<u>172,956</u>	<u>100.00 %</u>	<u>\$8,224,490,161.00</u>

Average assessed value per appeal \$47,552.49

Average assessed value per appeal under \$25,000 \$10,277.16

APPEALS FROM LOCAL ASSESSORS PENDING ON JUNE 30, 1971

(Arranged by Cities and Towns)

Boston	6983	Woburn	57	Attleboro	24
Quincy	566	New Bedford	55	Pittsfield	23
Framingham	450	Whitman	55	Wareham	23
Lynn	339	Belchertown	54	Halifax	22
Lowell	326	Hull	52	Longmeadow	22
Springfield	313	Hanson	51	Randolph	22
Somerville	303	Lexington	48	Danvers	21
Revere	300	Milton	48	Fitchburg	21
Saugus	237	Peabody	47	Needham	21
Chelsea	208	Watertown	46	West Springfield	21
Brookline	207	Foxborough	44	Andover	20
Burlington	201	Beverly	42	Hopkinton	20
Medford	134	Waltham	42	Norfolk	20
Edgartown	130	Lunenburg	40	Northbridge	20
Stoughton	125	Deerfield	39	Wilmington	20
Lawrence	120	Marlborough	37	Avon	19
Winthrop	112	Sterling	36	Norwood	19
Haverhill	109	Westwood	36	Plympton	19
Everett	88	Arlington	35	Tisbury	19
Braintree	87	Hingham	35	Concord	18
Newton	83	Franklin	34	Hanover	18
Worcester	82	Marshfield	33	Merrimac	18
Malden	81	Wakefield	33	Bolton	16
Brockton	80	Chicopee	32	Salem	16
Gloucester	80	Agawam	31	Brookfield	15
Fall River	79	Abington	29	Cohasset	15
Swampscott	77	Duxbury	29	Mansfield	15
Norwell	74	Marblehead	29	Millis	15
Canton	72	Milford	28	Scituate	15
Winchester	72	Tewksbury	28	Swansea	15
Cambridge	68	Holliston	27	Walpole	15
Weymouth	62	Barnstable	26	Northampton	14
Natick	61	Belmont	26	Melrose	13
Dedham	59	Taunton	26	West Newbury	13
Pembroke	59	Middleboro	25		
					<u>14,389</u>

143 other cities and towns (1 to 12 appeals pending) 637

15,026

APPEALS FROM LOCAL ASSESSORS FILED WITH APPELLATE TAX BOARD

JULY 1, 1970 to JUNE 30, 1971

(Arranged by Counties)

BARNSTABLE

Barnstable	14
Bourne	4
Brewster	1
Falmouth	10
Harwich	2
Mashpee	2
Provincetown	3
Sandwich	1
Yarmouth	1

BERKSHIRE

Adams	6
Becket	1
Cheshire	2
Dalton	2
Egremont	3
Great Barrington	5
Lee	2
North Adams	5
Pittsfield	21
West Stockbridge	1
Williamstown	3

BRISTOL

Acushnet	14
Attleboro	11
Dartmouth	4
Dighton	3
Easton	9
Fairhaven	6
Fall River	30
Freetown	1
Mansfield	8
New Bedford	29
North Attleborough	4
Norton	1
Raynham	2
Seekonk	1
Somerset	4
Swansea	1
Taunton	11

DUKES

Edgartown	51
Tisbury	11

ESSEX

Amesbury	1
Andover	12
Beverly	6
Boxford	1
Danvers	11
Essex	4
Gloucester	32
Groveland	1
Haverhill	42
Ipswich	5
Lawrence	36
Lynn	258
Lynnfield	6
Marblehead	8
Merrimac	9
Nahant	1
Newbury	3
Newburyport	9
Peabody	41
Rockport	1
Rowley	1
Salem	3
Salisbury	1
Saugus	146
Swampscott	15
Wenham	11
West Newbury	3

FRANKLIN

Buckland	5
Charlmont	1
Deerfield	20
Greenfield	12
Orange	1
Shutesbury	2
Sunderland	2
Warwick	5

HAMPDEN

Agawam	26
Brimfield	1

Chicopee	14
East Longmeadow	2
Hampden	2
Holland	1
Holyoke	4
Longmeadow	14
Ludlow	2
Monson	1
Montgomery	1
Palmer	2
Springfield	162
West Springfield	13
Westfield	7
Wilbraham	8

HAMPSHIRE

Amherst	2
Belchertown	8
Hadley	1
Middlefield	2
Northampton	7
South Hadley	5
Ware	2

MIDDLESEX

Acton	1
Arlington	16
Ashland	1
Ayer	1
Bedford	1
Belmont	15
Billerica	1
Boxborough	6
Burlington	104
Cambridge	56
Chelmsford	3
Concord	8
Everett	40
Frammingham	257
Holliston	17
Hopkinton	18
Hudson	4
Lexington	28
Lincoln	2
Littleton	1
Lowell	188
Malden	24
Marlborough	23
Maynard	3
Medford	32
Melrose	4
Natick	42
Newton	53
North Reading	5
Pepperell	2
Reading	3
Sherborn	2
Somerville	97
Stoneham	8
Stow	5
Sudbury	9
Tewksbury	1
Tyngsborough	1
Wakefield	7
Waltham	15
Watertown	27
Wayland	4
Westford	1
Weston	5
Wilmington	14
Winchester	45
Woburn	22

NORFOLK

Avon	19
Bellingham	1
Braintree	58
Brookline	162
Canton	59
Cohasset	10
Dedham	40
Dover	2
Foxborough	31
Franklin	7
Holbrook	1
Medfield	1

Millis	2
Milton	42
Needham	14
Norfolk	5
Norwood	16
Plainville	1
Quincy	180
Randolph	8
Sharon	6
Stoughton	93
Walpole	11
Wellesley	1
Westwood	17
Weymouth	35
Wrentham	1

PLYMOUTH

Abington	9
Bridgewater	3
Brockton	42
Duxbury	31
East Bridgewater	9
Halifax	1
Hanover	2
Hanson	30
Hingham	30
Hull	28
Kingston	4
Marion	1
Marshfield	10
Mattapoisett	1
Middleborough	24
Norwell	6
Pembroke	31
Plymouth	10
Plympton	16
Rochester	4
Rockland	7
Scituate	4
Wareham	17
West Bridgewater	10
Whitman	54

SUFFOLK

Boston	2514
Chelsea	111
Revere	106
Winthrop	30

WORCESTER

Athol	4
Auburn	3
Berlin	2
Blackstone	3
Bolton	5
Boylston	4
Brookfield	8
Charlton	1
Clinton	1
Dudley	1
East Brookfield	2
Fitchburg	13
Gardner	1
Grafton	3
Hardwick	3
Harvard	2
Hubbardston	2
Lancaster	1
Leominster	8
Lunenburg	40
Millford	10
Millville	2
New Braintree	1
Northborough	5
Northbridge	4
Princeton	2
Royalston	1
Shrewsbury	3
Southborough	2
Southbridge	4
Spencer	2
Sterling	38
Uxbridge	1
Webster	4
Winchendon	1
Worcester	80

APPEALS vs. STATE TAX COMMISSION

	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>
Pending at beginning of year	115	113	111	134	144	130	173	182	179	221	396
Entered during year	84	72	91	72	88	130	123	118	150	286	279
Total	199	185	202	206	232	260	296	300	329	507	675
Settled or withdrawn during year	70	52	39	48	61	64	70	82	75	73	75
Net	129	133	163	158	171	196	226	218	254	434	600
Decided	16	22	29	14	41	23	44	39	33	38	107
Pending at end of year	113	111	134	144	130	173	182	179	221	396	493