



**THE COMMONWEALTH OF MASSACHUSETTS  
APPELLATE TAX BOARD**

**Appellant:**  
**Property Address:**

**Appellee:**  
**Parcel ID:**

<b>THREE-YEAR AVERAGE WORKSHEET</b>		<b>Docket #:</b>	
<b>A. Tax assessed for the fiscal year at issue</b>		<b>Tax Assessed</b>	<b>Fiscal Year</b>
If the tax assessed for the fiscal year at issue is \$5,000 or less, the ATB has jurisdiction; if not, proceed to 3-year average calculation.			
<b>B. To compute the 3-Year average:</b>		<b>Tax Assessed</b>	<b>Fiscal Year</b>
Step 1: Tax assessed for the year prior to the year at issue:			
Step 2: Tax assessed for the year 2 years prior to the year at issue:			
Step 3: Tax assessed for the year 3 years prior to the year at issue:			
Total tax for the 3 preceding years:			
<b>3-year average</b> (previous line divided by 3):			
<b>C. Quarterly payments and the 3-year average:</b> If the tax due for the fiscal year at issue and the 3-year average are both greater than \$5,000, the 3-year average provision may still provide ATB with jurisdiction as follows:			
<b>1st Quarter Payment Information</b>		<b>Amount</b>	<b>Due Date</b>
2nd ¼ Payment:			
<b>C1.</b> 1st ¼ Payment:			
<b>C2.</b> Multiply the 3-year average by 0.25:			
If the payment was made after the due date please enter zero in line C1 and stop here, the Board does not have jurisdiction. If amount paid by the <b>due date</b> of the 1st quarter payment is at least one-quarter (25%) of the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, please stop here, the Board <b>does not</b> have jurisdiction.			
<b>2nd Quarter Payment Information</b>		<b>Amount</b>	<b>Due Date</b>
2nd ¼ Payment:			
If the payment was made after the due date please enter zero above.			
<b>C1.</b> Total of 1st + 2nd quarter payments:			
<b>C2.</b> Multiply the 3-year average by 0.50:			
If amount paid by the <b>due date</b> of the 2nd quarter payment is at least one-half (50%) of the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, please stop here, the Board <b>does not</b> have jurisdiction;			
<b>3rd Quarter Payment Information</b>		<b>Amount</b>	<b>Due Date</b>
3rd ¼ Payment:			
If the payment was made after the due date please enter zero above.			
<b>C1.</b> Total of 1st + 2nd + 3rd quarter payments:			
<b>C2.</b> Multiply the 3-year average by 0.75:			
If amount paid by the <b>due date</b> of the 3rd quarter payment is at least three-quarters (75%) of the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, please stop here, the Board <b>does not</b> have jurisdiction.			
<b>4th Quarter Payment Information</b>		<b>Amount</b>	<b>Due Date</b>
4th ¼ Payment:			
If the payment was made after the due date please enter zero above.			
<b>C1.</b> Total of 1st + 2nd + 3rd + 4th quarter payments:			
<b>C2.</b> 3-year average is:			
If the amount paid by the due date of the 4th quarter payment is at least equal to the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, the Board <b>does not</b> have jurisdiction.			

**NOTE:** IF ANY OF THE QUARTERLY PAYMENTS ARE LESS THAN THE AMOUNT DUE OR THE APPLICABLE 3-YEAR AVERAGE AMOUNT FOR THAT INSTALLMENT, THE ATB HAS NO JURISDICTION

**NOTE TO ASSESSORS:** **WITHIN 21 DAYS** OF THE FIRST NOTICE OF HEARING, PLEASE REVIEW AND SUBMIT ALL JURISDICTIONAL DOCUMENTS TO THE CLERK, INCLUDING A COMPLETED THREE-YEAR AVERAGE WORKSHEET AND COPIES OF THE TAX PAYMENT HISTORY FOR THE YEAR AT ISSUE AND THE PRIOR 3 YEARS.