

### THREE-YEAR-AVERAGE WORKSHEET - QUARTERLY

Appellant(s):	Appellee:
Property Address:	Docket No:
<b>NOTE TO ASSESSORS:</b> In advance of the hearing, please review and submit all jurisdictional documents within the timeframe requested by the clerk, including a completed three-year average worksheet and copies of the tax payment history for the fiscal year at issue and the prior three fiscal years.	

Step 1. TAX DUE FOR THE FISCAL YEAR AT ISSUE	
Fiscal year at issue	
Tax Due	\$
<b>If the tax due for the fiscal year at issue is \$5,000 or less, the Appellate Tax Board has jurisdiction.</b> <b>If the tax due for the fiscal year at issue is more than \$5,000, proceed to the three-year-average calculation in Step 2.</b>	

Step 2. THREE-YEAR-AVERAGE CALCULATION		
<b>NOTE:</b> A year in which no tax was due shall not be used in computing the three-year average and if no tax was due in any of the three preceding years, the sum shall be the full amount of said tax due. See G.L. c. 59, § 64.		
	Fiscal year	Amount
<b>Line A:</b> Tax assessed, reduced by abatements, if any, for the year preceding the year of assessment by one year		\$
<b>Line B:</b> Tax assessed, reduced by abatements, if any, for the year preceding the year of assessment by two years		\$
<b>Line C:</b> Tax assessed, reduced by abatements, if any, for the year preceding the year of assessment by three years		\$
<b>Line D:</b> Total tax assessed, reduced by abatements, if any, for the three years preceding the year of assessment (Sum of Line A, Line B, and Line C)		\$
<b>Line E:</b> Three-year average (Line D divided by three)		\$
<b>If Line E is \$5,000 or less, the Appellate Tax Board has jurisdiction.</b> <b>If Line E is more than \$5,000, proceed to Step 3.</b>  <div style="text-align: center; margin-top: 10px;">↓</div>		

Step 3. PAYMENTS BASED ON THREE-YEAR AVERAGE - QUARTERLY	
<b>Part 1.</b>	
<b>Line F:</b> 25 percent of Line E	\$
<b>Line G:</b> Payment for 1 <sup>st</sup> quarter of fiscal year at issue	\$
<b>Line H:</b> Due date for 1 <sup>st</sup> quarter payment for fiscal year at issue	
<b>Line I:</b> Payment date for 1 <sup>st</sup> quarter payment for fiscal year at issue	
<p><b>If the amount in Line G equals or exceeds the amount in Line F, <u>and</u> was paid on or before the due date for the 1<sup>st</sup> quarter payment, then proceed to Part 2, below.</b></p> <p><b>If not, the Appellate Tax Board does not have jurisdiction. Do not proceed to Part 2.</b></p>	
<b>Part 2.</b>	
<b>Line J:</b> 50 percent of Line E	\$
<b>Line K:</b> Sum of payments for 1 <sup>st</sup> and 2 <sup>nd</sup> quarters of fiscal year at issue	\$
<b>Line L:</b> Due date for 2 <sup>nd</sup> quarter payment for fiscal year at issue	
<b>Line M:</b> Payment date for 2 <sup>nd</sup> quarter payment for fiscal year at issue	
<p><b>If the amount in Line K equals or exceeds the amount in Line J, <u>and</u> was paid on or before the due date for the 2<sup>nd</sup> quarter payment, then proceed to Part 3, below.</b></p> <p><b>If not, the Appellate Tax Board does not have jurisdiction. Do not proceed to Part 3.</b></p>	
<b>Part 3.</b>	
<b>Line N:</b> 75 percent of Line E	\$
<b>Line O:</b> Sum of payments for 1 <sup>st</sup> , 2 <sup>nd</sup> , and 3 <sup>rd</sup> quarters of fiscal year at issue	\$
<b>Line P:</b> Due date for 3 <sup>rd</sup> quarter payment for fiscal year at issue	
<b>Line Q:</b> Payment date for 3 <sup>rd</sup> quarter payment for fiscal year at issue	
<p><b>If the amount in Line O equals or exceeds the amount in Line N, <u>and</u> was paid on or before the due date for the 3<sup>rd</sup> quarter payment, then proceed to Part 4, below.</b></p> <p><b>If not, the Appellate Tax Board does not have jurisdiction. Do not proceed to Part 4.</b></p>	
<b>Part 4.</b>	
<b>Line R:</b> 100 percent of Line E	\$
<b>Line S:</b> Sum of payments for 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , and 4 <sup>th</sup> quarters of fiscal year at issue	\$
<b>Line T:</b> Due date for 4 <sup>th</sup> quarter payment for fiscal year at issue	
<b>Line U:</b> Payment date for 4 <sup>th</sup> quarter payment for fiscal year at issue	
<p><b>If the amount in Line S equals or exceeds the amount in Line R, <u>and</u> was paid on or before the due date for the 4<sup>th</sup> quarter payment, then the Appellate Tax Board has jurisdiction.</b></p> <p><b>If not, the Appellate Tax Board does not have jurisdiction.</b></p>	