



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

100 Cambridge Street
Suite 200
Boston, Massachusetts 02114

(617) 727-3100
(617) 727-6234 FAX

Docket No. X307903

ARIAL W. AND CAROLYN Q. GEORGE
Appellants.

v.

**BOARD OF ASSESSORS OF
THE TOWN OF GLOUCESTER**
Appellee.

DECISION WITH FINDINGS

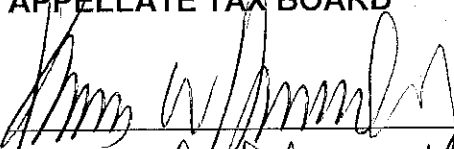
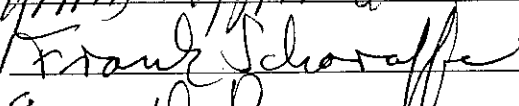
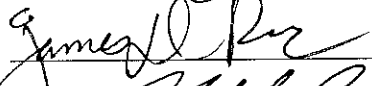
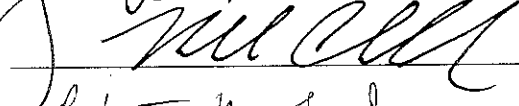
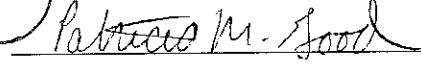
After consideration of the parties' submissions filed in connection with the appellee's Motion to Dismiss ("Motion") and the arguments advanced at the October 19, 2017 hearing of the Motion, the Board orders that the Motion is allowed and the appeal is dismissed for lack of jurisdiction.

It is undisputed that the appellants failed to timely pay their fiscal year 2017 real estate tax bill, thereby incurring interest. The total tax due was \$17,286.81. The applicable version of G.L. c. 59, § 64 provides that "if the tax due for the full fiscal year on a parcel of real estate is more than \$5,000, said tax shall not be abated unless the full amount of said tax due" has been paid without incurring interest. See St. 2016, c. 218, § 149. Accordingly, because the tax due for fiscal year 2017 exceeded \$5,000 and the three-year average provision of § 64 was not applicable, the Board has no jurisdiction over the appellants' fiscal year 2017 appeal. See, e.g. *Massachusetts Inst. Of Tech. v. Assessors of Cambridge*, 422 Mass. 337, 451-52 (1996); *Columbia Pontiac Co. v. Assessors of Boston*, 395 Mass. 1010, 1011 (1985) ("payment of the full amount of the tax due without incurring interest charges is a condition precedent to the board's jurisdiction over an abatement appeal.").

The appellants were afforded one week from the October 19, 2017 hearing to submit documentation showing that payment of the real estate tax bill was timely mailed. No such documentation was filed with the Board.

Accordingly, the Motion is denied and the appeal is dismissed for lack of jurisdiction.

APPELLATE TAX BOARD

	Chairman
	Commissioner
	Commissioner
	Commissioner
	Commissioner

Attest:


Clerk of the Board

Date: NOV 13 2017
(Seal)

NOTICE: Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.