



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

100 Cambridge Street
Suite 200
Boston, Massachusetts 02114

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

Docket Nos. F331713

CAROL M. HOMEYER
Appellant.

v.

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

DECISION WITH FINDINGS

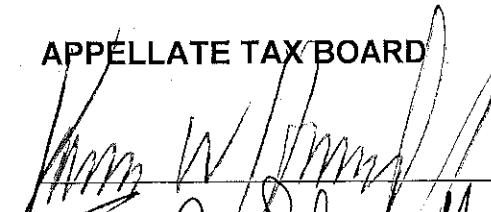
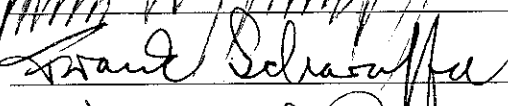
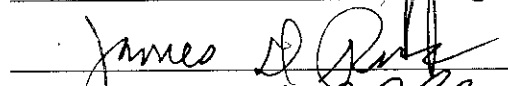
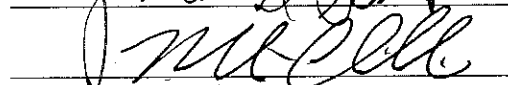
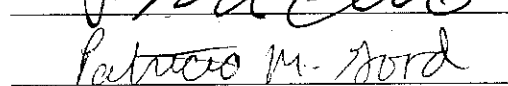
After consideration of the parties' submissions filed in connection with the appellee's Motion to Dismiss ("Motion") and the arguments advanced at the October 26, 2017 hearing of the Motion, the Board orders that the Motion is allowed as to the Fiscal Year 2016 appeal.¹

It is undisputed that the appellant failed to timely pay her fiscal years 2016 real estate tax bill, thereby incurring interest. For fiscal year 2016, the total tax due was \$4,907.64. The applicable version of G.L. c. 59, § 64 provided that "if the tax due for the full fiscal year on a parcel of real estate is more than \$3,000, said tax shall not be abated unless the full amount of said tax due has been paid without the incurring of any interest charges." Accordingly, because the tax due for fiscal year 2016 exceeded \$3,000 and the three-year average provision of § 64 was not applicable, the Board has no jurisdiction over the appellant's fiscal year 2016 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.").

¹ The Motion also sought the dismissal of the appellant's fiscal year 2017 appeal on the subject property. By separate Order, the Board denied the Motion as to the fiscal year 2017 appeal due to an amendment to G.L. c. 59, § 64, applicable for that fiscal year. See St. 2016, c. 218, § 149, effective November 7, 2017.

Accordingly, the Motion is allowed as to Docket No. F331713 and the fiscal year 2016 appeal is dismissed for lack of jurisdiction.

APPELLATE TAX BOARD

	Chairman
	Commissioner
	Commissioner
	Commissioner
	Commissioner

Attest:


Clerk of the Board

Date:
(Seal)

NOV - 8 2017

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.