**THE COMMONWEALTH OF MASSACHUSETTS**

**APPELLATE TAX BOARD**

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## INFORMATION FOR APPELLANTS ELECTING THE SMALL CLAIMS PROCEDURE

## IN APPEALS FROM DECISIONS OF THE COMMISSIONER OF REVENUE

All small claims proceedings will be conducted as informally as possible and formal rules of pleading, practice, and evidence are eliminated to the extent that the Board considers practicable. Except where specifically permitted by the Board upon motion of either party, no formal briefs or oral argument will be required. Each small claims case will be assigned a hearing date that is within three months of the filing of the Petition.

An appellant filing under the small claims procedure may also request mediation. Facilitated by Board attorneys, mediation may result in resolution of disputed matters without the need for a hearing. Should mediation not prove successful, the parties’ right to proceed quickly to a hearing will not be affected.

The small claims procedure is available, in general, where the amount at issue does not exceed $25,000 for any taxable year, event, or transaction. See 831 CMR 1.06 of the Boards Rules of Practice and Procedure for detailed information regarding the small claims procedure.

A party electing the small claims procedure must:

(1) sign and file an original and two copies of a Petition Under Small Claims Procedure that contains pertinent facts, the amount claimed in abatement, and the reason or reasons the party disagrees with the Commissioner of Revenue’s refusal to abate;

(2) sign and file an original and two copies of the written waiver of the right to appeal to any court in accordance with M.G.L. c. 58A, § 7B; and

(3) pay an entry fee of $50.00 by cash or by check made out to the Appellate Tax Board.

THE PETITION AND WAIVER OF APPEAL MUST BOTH BE SIGNED.

Petition forms, which incorporate the waiver of appeal, will be supplied by the Clerk upon request. Upon docketing the appeal, the Clerk will serve one copy of the Petition on the Commissioner of Revenue and will return one copy to the appellant.

A party who has previously filed a Petition under the formal procedure and wishes to elect the small claims procedure may, at any time at least 30 days prior to the commencement of the hearing, request by motion that the proceedings be transferred to the small claims procedure.

At any time prior to the commencement of a hearing under the small claims procedure, the Board, on its own motion or the motion of either party, may order that the small claims designation be removed and the proceedings transferred to the formal procedure.