**JURISDICTION CHECKLIST**

**REAL ESTATE**

 **v. Assessors of**

**(Appellant’s name) (Appellee)**

**ATB Docket No.**

**DATE ACTUAL TAX BILL MAILED:**

**PAYMENT DATES:**

**QUARTERLY**

 **1st 2nd**

 **3RD 4TH**

**BI-ANNUAL**

 **1ST 2ND**

**TIMELY AND FULL PAYMENT?**

**Yes or No**

 **IF NO, COMPLETE ATTACHED 3-YEAR AVERAGE WORKSHEET:**

**DATE ABATEMENT APPLICATION FILED:**

**DATE OF ASSESSORS’ ACTION OR INACTION:**

**DATE OF NOTICE OF ACTION OR INACTION:**

**IF PARTIAL, REVISED ASSESSMENT AMOUNT:**

**DATE PETITION FILED:**

**THREE-YEAR AVERAGE WORKSHEET**

**TO DETERMINE IF ATB HAS JURISDICTION WHEN TAX PAYMENT IS LATE**

*If either the tax due for the Fiscal Year at issue or the 3-Year average is $5,000 or less, the ATB has jurisdiction*

1. **Tax assessed for the fiscal year at issue:**

*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.*

1. **To compute the 3-Year average:**

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:

3-year average (previous line divided by 3):

*If the 3-year average is $5,000 or less, the ATB has jurisdiction*

1. **Quarterly payments and the 3-year average:**

*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:*

**1st ¼ Payment**: Amount and date of payment:

 Amount Date

*If amount paid by due date of 1st quarter payment is at least one-quarter of the 3-year average or one-quarter of $5,000, the Board has jurisdiction.*

**2nd ¼ Payment**: Amount and date of payment:

 Amount Date

*If amount paid by due date of 2nd quarter payment is at least one-half of the 3-year average or one-half of $5,000, the Board has jurisdiction.*

**3rd ¼ Payment**: Amount and date payment:

 Amount Date

*If amount paid by due date of 3rd quarter payment is at least three-quarters of the 3-year average or three-quarters of $5,000, the Board has jurisdiction.*

**4th ¼: payment**: Amount and date of payment:

 Amount Date

*If the amount paid by the due date of the 4th quarter payment is at least the 3-year average or $5,000, the Board has jurisdiction.*