The Commonwealth of Massachusetts

Appellate Tax Board

# Statement Under Informal Procedure

**APPEAL FROM ASSESSORS’ DENIAL OF ABATEMENT APPLICATION**

Docket No. X-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Appellant (Print full name of each appellant)

vs.

Board of Assessors of the City(Town) of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Appellee

1. This is an appeal from the refusal of the appellee to abate a tax assessed (or grant an exemption under Clause ) for the fiscal year on property owned or occupied by the appellant on January 1, \_\_\_\_\_.
2. The address or location of the property is .
3. Property type:  ***single-family residence;*  *condominium;*  *multi-family apartment building;*  *hotel;*  *office; retail;*  *industrial;*  *other real estate (describe) personal property (describe):***
4. The appellee valued the property at $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and assessed a tax thereon at the rate of $\_\_\_\_\_\_\_\_\_\_\_ per $1000 in the total amount of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
5. Dates on which taxes were paid: ; Amount of interest, if any:
6. Date the appellant applied for an abatement in writing to the appellee:
7. Date the appellee denied the abatement: ; if a partial abatement was granted, date of partial abatement and amount of assessment after the partial abatement: (date): ; (amount): (attach copy of abatement certificate)
8. The appellant is aggrieved by the decision of the appellee and contends that the property was overvalued and/or the following claim(s): ; and requests that a hearing be held and that the Board grant an abatement.
9. Mailing address of appellant:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
10. Service of papers in connection with this appeal may be made on appellant or his/her attorney at:

 (Print Name) (Print Address)

(Attorney’s BBO Number) (Tel. No.)(\_\_\_\_\_\_)

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Signature

**WAIVER OF APPEAL AND ELECTION OF INFORMAL PROCEDURE**

The appellant hereby waives any right of appealto the Appeals Court or Supreme Judicial Court from any decision of the Appellate Tax Board, except upon questions of law raised by the pleadings, or by an agreed statement of facts, or shown by the report of the Board, and elects the informal procedure for the determination of the petition for abatement in the above-named appeal. By electing the informal procedure, the appellantwaives any right to a reportof the Board or other statement of reasons for the Board’s decision pursuant to G.L. c. 58A, §13. The Appellant’s waiver of the right of appeal and the right to a report or other statement of reasons for the Board’s decision shall be void if the appeal is transferred by the appellee to the formal procedure pursuant to G.L. c. 58A, §7A.

 Signature **(MUST BE SIGNED)** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_