

THREE-YEAR-AVERAGE WORKSHEET – SEMI-ANNUAL

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| Appellant(s): | Appellee: |
| Property Address: | Docket No: |
| NOTE TO ASSESSORS: In advance of the hearing, please review and submit all jurisdictional documents within the timeframe requested by the clerk, including a completed three-year average worksheet and copies of the tax payment history for the fiscal year at issue and the prior three fiscal years. | |

| Step 1. TAX DUE FOR THE FISCAL YEAR AT ISSUE | |
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| Fiscal year at issue | |
| Tax Due | \$ |
| If the tax due for the fiscal year at issue is \$5,000 or less, the Appellate Tax Board has jurisdiction. If the tax due for the fiscal year at issue is more than \$5,000, proceed to the three-year-average calculation in Step 2. | |

| Step 2. THREE-YEAR-AVERAGE CALCULATION | | |
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| NOTE: A year in which no tax was due shall not be used in computing the three-year average and if no tax was due in any of the three preceding years, the sum shall be the full amount of said tax due. See G.L. c. 59, § 64. | | |
| | Fiscal year | Amount |
| Line A: Tax assessed, reduced by abatements, if any, for the year preceding the year of assessment by one year | | \$ |
| Line B: Tax assessed, reduced by abatements, if any, for the year preceding the year of assessment by two years | | \$ |
| Line C: Tax assessed, reduced by abatements, if any, for the year preceding the year of assessment by three years | | \$ |
| Line D: Total tax assessed, reduced by abatements, if any, for the three years preceding the year of assessment (Sum of Line A, Line B, and Line C) | | \$ |
| Line E: Three-year average (Line D divided by three) | | \$ |
| If Line E is \$5,000 or less, the Appellate Tax Board has jurisdiction. If Line E is more than \$5,000, proceed to Step 3. <div style="text-align: center; margin-top: 10px;">↓</div> | | |

| Step 3. PAYMENTS BASED ON THREE-YEAR AVERAGE – SEMI-ANNUAL | |
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| Part 1. | |
| Line F: 50 percent of Line E | \$ |
| Line G: Payment for 1 st half of fiscal year at issue | \$ |
| Line H: Due date for 1 st half payment for fiscal year at issue | |
| Line I: Payment date for 1 st half payment for fiscal year at issue | |
| <p>If the amount in Line G equals or exceeds the amount in Line F, <u>and</u> was paid on or before the due date for the 1st half payment, then proceed to Part 2, below.</p> <p>If not, the Appellate Tax Board does not have jurisdiction. Do not proceed to Part 2.</p> | |
| Part 2. | |
| Line J: 100 percent of Line E | \$ |
| Line K: Sum of payments for 1 st and 2 nd halves of fiscal year at issue | \$ |
| Line L: Due date for 2 nd half payment for fiscal year at issue | |
| Line M: Payment date for 2 nd half payment for fiscal year at issue | |
| <p>If the amount in Line K equals or exceeds the amount in Line J, <u>and</u> was paid on or before the due date for the 2nd half payment, then the Appellate Tax Board has jurisdiction.</p> <p>If not, the Appellate Tax Board does not have jurisdiction.</p> | |