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|  | ***The Commonwealth of Massachusetts******Appellate Tax Board****100 Cambridge Street, Suite 200, Second Floor**Boston, Massachusetts 02114* |

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**SUGGESTIONS TO APPELLANTS ELECTING THE INFORMAL**

**PROCEDURE IN APPEALS FROM DECISIONS OF ASSESSORS**

In appeals to be heard under the Informal Procedure:

 All formal rules of pleading, practice and evidence are eliminated to the extent that this Board may consider practicable.

 EVERY NUMBERED PARAGRAPH IN THE STATEMENT UNDER THE INFORMAL PROCEDURE MUST BE COMPLETED LEGIBLY BY PRINTING OR TYPING. Additional information may be attached on a separate sheet if space is insufficient.

 Particular attention should be given to Paragraph 2: location of the property.

 There are also three conditions, which must be strictly complied with in order that your appeal may be effective.

(1) The Statement Under the Informal Procedure to the Board MUST BE filed in triplicate (original and two copies) together with a Waiver of Appeal and Election of Informal Procedure not later than three (3) months after the decision of the Board of Assessors on an application for abatement. If the Assessors fail to act on an application prior to the expiration of the first three (3) months from the date of filing, it is then deemed to be denied by operation of law.

(2) The Statement Under the Informal Procedure MUST NOT include more than one (1) assessed parcel of real estate unless the Board specifically permits otherwise.

(3) An entry fee made out to the Appellate Tax Board must be paid. Please see [Fee Schedule](http://www.mass.gov/anf/hearings-and-appeals/tax-appeals-process/rules-of-practice-and-procedure-of-the.html#10).

 THE STATEMENT UNDER THE INFORMAL PROCEDURE AND THE WAIVER OF APPEAL AND ELECTION OF INFORMAL PROCEDURE MUST BOTH BE SIGNED.

If the tax appealed from is on personal property, at least one-half of the tax MUST be paid before an appeal may be filed with this Board.

 Insert in Paragraph 11: your name and address, your telephone number or that of your lawyer or other authorized person to whom you desire any notice or correspondence related to the appeal be sent.

 Service of a copy of this Statement Under the Informal Procedure will be made on the assessors by the Clerk of the Board.

 If the assessed value does exceed $20,000, the Assessors may elect to have the appeal heard under the Formal Procedure by notifying the Clerk of this Board within thirty (30) days of the service of the Statement Under the Informal Procedure and paying to the Clerk a transfer fee of sixty-five dollars ($65.00). The appeal will then be automatically transferred to the Formal Procedure. No further action will be required by the appellant unless so notified by the Clerk of this Board. The Board will notify both parties of the date of hearing of the appeal.