**Commonwealth of Massachusetts**

**Appellate Tax Board**

 Docket No. P.L.E. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Petitioner.

BOARD OF ASSESSORS OF THE CITY (TOWN) OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Respondent.

**PETITION FOR LATE ENTRY OF AN APPEAL**

1. This is a petition for leave to enter late under G.L. c. 59, s. 65C, an appeal under G. L. c. 59, s. 65.
2. On January 1, 20\_\_, the petitioner was the owner (or a tenant under obligation to pay more than one-half the taxes thereon) of a parcel of real estate situated at

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and consisting of (Describe briefly)

 (street and number, if any)

1. The respondent valued the property at $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and assessed to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Name of person assessed)

a tax thereon, at the rate of $\_\_\_\_\_\_\_\_ per $1,000, in the amount of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

1. On \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_, the petitioner applied in writing to the respondent on a form approved by the Commissioner of Revenue for an abatement of the tax, including in the application a sufficient description of the particular real estate as to which an abatement was requested. The respondent has failed to act on the application prior to the expiration of three months from the date of filing and failed to notify the petitioner of such inaction in writing within ten days.
2. The tax was paid on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_, with $\_\_\_\_\_\_\_\_\_\_ interest. (If the tax has not been paid, or if partial payment has been made, state that fact giving the amount and date of any partial payment.)
3. The petitioner had a right to appeal under G.L. c. 59, s. 65, as amended, but due to accident or mistake failed to do so within the time therein prescribed for the reason that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
4. The petitioner, therefore, requests a hearing on this petition and prays that the petitioner be granted leave to file an appeal.
5. Service of papers in connection with this petition may be made on the appellant or his/her attorney at

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, addressed to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(Tel. No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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

 Signature

 (Note: This petition must be filed within Two Months after the appeal should have been entered.)