



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Boston, Massachusetts 02114

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Docket No. X307320

KEVIN McCREA
Appellant.

BOARD OF ASSESSORS OF THE
CITY OF BOSTON
Appellee.

DECISION WITH FINDINGS

The appellee's motion to dismiss is allowed and the appeal is dismissed for lack of jurisdiction.

This appeal concerns the fiscal year 2016 assessment on property located at 218 West Springfield Street, Boston. The tax assessed on the subject property for fiscal year 2016 was \$40,315.82. Appellant did not timely pay the third quarter installment of the actual tax bill for fiscal year 2016: the third quarter was due on February 1, 2016 but not paid until March 9, 2016. Interest was incurred on the third quarter bill and appellant did not pay a sufficient amount of tax by February 1, 2016 to qualify for the three-year average provision of G.L. c. 59, § 64.

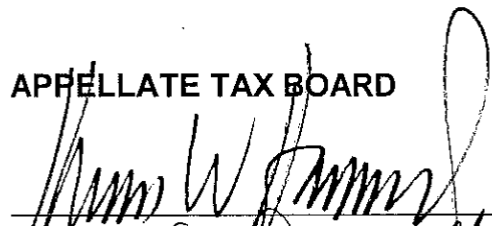
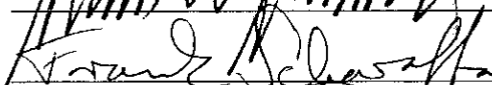

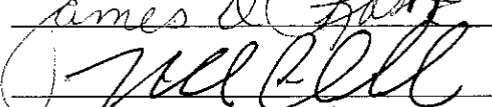
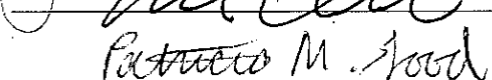
The Board has no jurisdiction over an appeal when: (1) the tax due for the fiscal year exceeds \$3,000; (2) interest is incurred on the actual tax bill; and (3) the three-year average provision under §§ 64 and 65 is not met. See, e.g. *Massachusetts Inst. Of Tech. v. Assessors of Cambridge*, 422 Mass. 337, 451-52 (1996); *Columbia Pontiac Co. v. Assessors of Boston*, 395 Mass. 1010, 1011 (1985) ("payment of the full amount of the tax due without incurring interest charges is a condition precedent to the board's jurisdiction over an abatement appeal.").

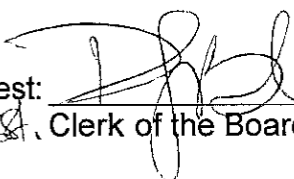
In the present appeal, the tax due exceeds \$3,000, interest was incurred due to the late payment of the fourth quarter installment of the actual tax bill, and the appellant does not qualify under the three-year average provision.

Appellant's reliance on G.L. c. 59, § 65D is of no avail because, among other reasons, there is no agreement by the assessors to abate any portion of the tax at issue.

Accordingly, the appeal is dismissed for lack of jurisdiction and the decision is for the appellee.

APPELLATE TAX BOARD


Chairman

Commissioner

Commissioner

Commissioner

Commissioner

Attest: 
Clerk of the Board

Date: **DEC 23 2016**
(Seal)

NOTICE: Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.