



**THE COMMONWEALTH OF MASSACHUSETTS
APPELLATE TAX BOARD**

Version 8.1

Appellant:
Property Address:

Appellee:
Parcel ID:

THREE-YEAR AVERAGE WORKSHEET		Docket #:	
A. Tax assessed for the fiscal year at issue		Tax Assessed	Fiscal Year
If the tax assessed for the fiscal year at issue is \$5,000 or less, the ATB has jurisdiction; if not, proceed to 3-year average calculation.			
B. To compute the 3-Year average:		Tax Assessed	Fiscal Year
Step 1: Tax assessed for the year prior to the year at issue:			
Step 2: Tax assessed for the year 2 years prior to the year at issue:			
Step 3: Tax assessed for the year 3 years prior to the year at issue:			
Total tax for the 3 preceding years:			
3-year average (previous line divided by 3):			
C. Quarterly payments and the 3-year average: If the tax due for the fiscal year at issue and the 3-year average are both greater than \$5,000, the 3-year average provision may still provide ATB with jurisdiction as follows:			
1st Quarter Payment Information		Amount	Due Date
2nd ¼ Payment:			
C1. 1st ¼ Payment:			
C2. Multiply the 3-year average by 0.25:			
If the payment was made after the due date please enter zero in line C1 and stop here, the Board does not have jurisdiction. If amount paid by the due date of the 1st quarter payment is at least one-quarter (25%) of the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, please stop here, the Board does not have jurisdiction.			
2nd Quarter Payment Information		Amount	Due Date
2nd ¼ Payment:			
If the payment was made after the due date please enter zero above.			
C1. Total of 1st + 2nd quarter payments:			
C2. Multiply the 3-year average by 0.50:			
If amount paid by the due date of the 2nd quarter payment is at least one-half (50%) of the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, please stop here, the Board does not have jurisdiction;			
3rd Quarter Payment Information		Amount	Due Date
3rd ¼ Payment:			
If the payment was made after the due date please enter zero above.			
C1. Total of 1st + 2nd + 3rd quarter payments:			
C2. Multiply the 3-year average by 0.75:			
If amount paid by the due date of the 3rd quarter payment is at least three-quarters (75%) of the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, please stop here, the Board does not have jurisdiction.			
4th Quarter Payment Information		Amount	Due Date
4th ¼ Payment:			
If the payment was made after the due date please enter zero above.			
C1. Total of 1st + 2nd + 3rd + 4th quarter payments:			
C2. 3-year average is:			
If the amount paid by the due date of the 4th quarter payment is at least equal to the 3-year average, the Board has jurisdiction; If the amount in line C1 is less than the amount in C2, the Board does not have jurisdiction.			

NOTE: IF ANY OF THE QUARTERLY PAYMENTS ARE LESS THAN THE AMOUNT DUE OR THE APPLICABLE 3-YEAR AVERAGE AMOUNT FOR THAT INSTALLMENT, THE ATB HAS NO JURISDICTION

NOTE TO ASSESSORS: **WITHIN 21 DAYS** OF THE FIRST NOTICE OF HEARING, PLEASE REVIEW AND SUBMIT ALL JURISDICTIONAL DOCUMENTS TO THE CLERK, INCLUDING A COMPLETED THREE-YEAR AVERAGE WORKSHEET AND COPIES OF THE TAX PAYMENT HISTORY FOR THE YEAR AT ISSUE AND THE PRIOR 3 YEARS.