

Statewide Appellate Tax Boards in Connecticut and Massachusetts

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Issue

What is the Massachusetts Appellate Tax Board? Did Connecticut formerly have a similar statewide board?

Summary

The [Massachusetts Appellate Tax Board](#) (“ATB”) is a quasi-judicial state agency that conducts hearings on appeals of state and local taxes, including property taxes (both real and personal property), corporate excise, individual income tax, and sales and use tax. According to its website, the most common appeal type filed with the ATB is [municipal real property tax appeals](#). Property tax appeals can be filed with the ATB only after being appealed to the local board of assessors. ATB offers two types of property tax appeal procedures: informal and formal. The informal process is structured to expedite appeals and reduce appellants’ costs, but cases decided under it generally cannot be further appealed. The ATB also offers a mediation program.

Connecticut’s Property Tax Appeals Process ([CGS § 12-110 et seq.](#))

Board of assessment appeals decisions can be appealed to the Superior Court for the judicial district where the municipality is located. Appeals filed in the Hartford and New Britain judicial districts are handled by the [Tax and Administrative Appeals Session](#). Judges in other districts may transfer property tax appeals to the Tax and Administrative Appeals Session. (Taxpayers may bring wrongful tax claims directly to Superior Court (without first appealing to the local board).) The property tax appeals process is outlined in this 2018 [OLR Report](#).

In Connecticut, anyone aggrieved by a property tax assessor's actions can appeal to the municipality’s board of assessment appeals. The board's action can be appealed to the Superior Court for the judicial district where the municipality is located. In 1987, the Connecticut legislature

passed a law creating the Appeals Board for Property Valuation, a statewide board to hear and decide appeals of local board of assessment appeals decisions. However, the governor never appointed any members to board and the legislature never provided any funding for it. The board's authorizing language was repealed in 1995.

Property Tax Appeals Board in Massachusetts

In Massachusetts, taxpayers who feel that their property has been incorrectly assessed (e.g., overvalued, disproportionately assessed, incorrectly classified), must first apply in writing to their local board of assessors for an abatement ([Mass. Gen. Laws Ann. ch. 59, § 59 et seq.](#)). Applicants use a standard statewide [form](#).

Local boards may approve or deny an abatement request. If the board does not act on the application within three months of its filing, it is deemed denied. Taxpayers may [appeal](#) abatement decisions to the ATB within three months after the local board acted on the application or the date the application was deemed denied ([Mass. Gen. Laws Ann. ch. 58A, § 1 et seq.](#); [831 Mass. Code Regs. § 1.00](#)). The [fee](#) for filing an appeal with the ATB depends on the property's assessed value; the fee is \$100 for properties valued between \$100,000 and \$999,999. Local board decisions can alternatively be appealed to the small claims or trial courts.

Taxpayers appealing real or personal property tax assessments may file under either the formal procedure or the informal procedure. (The ATB also offers a [mediation program](#).) Under the informal procedure the ATB attempts to reduce appeals process expenses (e.g., by eliminating formal rules of pleading and evidence) and parties waive their right of appeal, except in very limited circumstances. According to the ATB's [property tax appeals guide](#), most taxpayers filing appeals concerning single-family houses file under the informal procedure. Appeals taken under the formal procedure are appealable to the Massachusetts Appeals Court.

The ATB generally holds its hearings in Boston, but also periodically holds hearings in other locations for the convenience of taxpayers and assessors. A single board member may decide the following property tax appeals:

1. cases where the property's assessed value does not exceed \$500,000;
2. cases where the property's assessed value exceeds \$500,000 but does not exceed \$750,000, if both parties agree; and
3. informal procedure cases where the property's assessed value is less than \$1,000,000.

In other cases, a majority of board members constitutes a quorum.

ATB's Structure

Although it is part of the state's executive branch, the ATB is "not subject to its control in the conduct of its adjudicatory functions." According to its [1932 annual report](#), it was established when the state's tax structure was "beginning to be affected by the [] depression" in order to "provide for the prompt hearing and disposal of appeals."

The board consists of five members, appointed by the governor for six-year terms, with the advice and consent of the Executive Council. ATB's chairperson receives 75% of the trial court chief justice's salary; other members receive 75% of a trial court associate justice's salary. Temporary full-time board members may be hired to hear cases that can be heard by a single ATB member (see above).

The Connecticut Appeals Board for Property Valuation

In 1987, the legislature created a statewide board to hear and decide appeals of local board of assessment appeals decisions (PA 87-404, codified at CGS § 12-121aa et seq.). At the time, these appeals were otherwise handled as regular civil actions in Superior Court, not as part of the Tax Session. According to the Property Tax Reform Commission's January 1995 report to the legislature, the statewide board was created to address the Superior Court's tax appeal backlog. However, the law establishing the Connecticut Appeals Board for Property Valuation required the governor to appoint the board's members and appointments were never made. Similarly, funds were not appropriated for the board. In 1995, the legislature repealed the statutes establishing the board ([PA 95-283](#)).

Under the now-repealed law, the board consisted of three members serving six-year terms, no more than two of whom could be of the same political party as the governor. Members had to have at least 10 years of appraisal or assessment experience. The chairperson received the same salary as a Superior Court judge and the other members received 90% of that amount. Generally, all three members were required for a quorum, but appeals could be heard by a single member if they concerned a single-family house or property with an assessed value of less than \$350,000. In such cases, the presiding member had to submit findings and determinations to the entire board for consideration.

Appeals to the board had to be made within two months after a local assessment appeals decision. The fee for filing an appeal was \$50 and either the aggrieved taxpayer or municipality could file an appeal. Hearings were to be held in Hartford but could be held in other locations if the board deemed it appropriate. Appeals Board for Property Valuation decisions could be appealed to the Superior Court.

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