

# APPELLATE TAX BOARD

## NOTICE OF PUBLIC HEARING

### AMENDMENT OF RULES OF PRACTICE AND PROCEDURE

The Appellate Tax Board ("ATB"), under the authority of G.L. c. 58A, § 8, is proposing revisions to its Rules of Practice and Procedure (831 CMR 1.00). The revisions are offered for two primary reasons: (1) to make litigation of tax appeals at the ATB more transparent and understandable for both taxpayers and boards of assessors who are not represented by counsel and for attorneys representing parties in ATB proceedings; and (2) to encourage parties to confer at various stages of the litigation process to narrow contested issues and reach settlements of disputes.

A public hearing will be held on the proposed amendments on Tuesday, September 12, 2023 at 11:00 am in Hearing Room F of the ATB's offices located on the second floor of 100 Cambridge Street, Boston, Massachusetts 02114. The hearing is also accessible for remote attendance. The zoom link is available at [mass.gov/orgs/appellate-tax-board](https://mass.gov/orgs/appellate-tax-board). Written comments may be sent to Mark J. DeFrancisco at the above address or email at [mark.defrancisco@state.ma.us](mailto:mark.defrancisco@state.ma.us) on or before 5:00 pm on September 11, 2023. Copies of the proposed amendments are available at [mass.gov/orgs/appellate-tax-board](https://mass.gov/orgs/appellate-tax-board) and at the ATB's offices.

APPELLATE TAX BOARD  
MARK J. DEFRANCISCO,  
CHAIRMAN

## **Small Business Impact Statement**

The Appellate Tax Board (“ATB”) is hereby submitting this Small Business Impact Statement in conjunction with proposed amendments to its Regulations at 831 CMR 1.00, the Appellate Tax Boards Rules of Practice and Procedure.

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**(1) An estimate of the number of small businesses subject to the proposed regulation amendments.**

Any business that wishes to appeal a state tax audit or a local tax assessed on its property is potentially affected by the amendments.

**(2) Projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation amendments.**

These proposed amendments will not impact reporting, recordkeeping, or other administrative costs. No new record keeping procedures will be required. Small businesses will not have to create, file, or issue additional reports. The ATB filing forms will remain the same and are available on the ATB website. Small businesses will not have to implement additional recordkeeping procedures. Small businesses will not have to provide additional administrative oversight. Compliance will not require businesses to hire additional employees or other professionals to comply with the proposed regulation amendments. The amendments do not require small businesses to purchase a product or make any other capital investment to comply with the regulations.

**(3) The appropriateness of performance standards versus design standards.**

The proposed regulations will not require small businesses to cooperate with audits, inspections, or other regulatory enforcement activities. The proposed amendments will not require small businesses to provide educational services to keep up to date with regulatory requirements. The proposed amendments will have no impact on compliance or reporting requirements, and there will be no additional taxes and/or fees for small businesses created by these proposed amendments.

**(4) An identification of regulations of the promulgating agency, or of another agency or department of the commonwealth, which may duplicate or conflict with the proposed regulation amendments.**

While the Department of Revenue will be impacted by these regulations, to the extent that they participate in hearings before the ATB to defend the Commissioner of Revenue’s assessments against taxpayers, there are no Department of Revenue regulations that duplicate or conflict with the proposed regulations.

**(5) An analysis of whether the proposed regulation amendments are likely to deter or encourage the formation of new businesses in the commonwealth.**

The proposed regulation amendments are not likely to have any impact on the formation of new business in the commonwealth. The proposed regulation amendments do not require compliance, reporting, or regulatory requirements. No small business was contacted during the preparation of this document.