

Department Series Report

94: Independent Agencies - Other

Description	Media	Last Updated	In Agency Retention	Rec Center Retention	Disposition	Status
391#:State Board of Property Tax Review						
Schedule #: 1423 1:Property Tax Abatement Decisions						
Legal decisions on tax abatements between Towns, Businesses and Individuals.	Paper	2/23/2018	Permanent or Indefinite	0	No Retention	0 See Description Current
<p>The Board adjudicates cases in which taxpayers challenge the assessment of their real estate and personal property. The records we keep are the papers generated by the Board in scheduling and holding these cases and by the parties as trial exhibits introduced during the hearings. We also make and keep computer generated discs of testimony, arguments, and other parts of proceedings before the Board. The Board often issues prehearing orders that address points of law raised by the parties. The Board issues written opinions in all cases tried before the Board, setting forth the reasons for the Board's decisions. If there is an appeal of a case, the papers and discs form the record for the court of what happened before and during the hearings. The Board also maintains written digests of Board and State Supreme Judicial Court decisions (opinions) as research tools.</p> <p>The digests of decisions are available to anyone who needs to do pertinent legal research.</p> <p>Records will be kept permanently in the agency.</p>						
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Schedule #: 1423 2:Case Files						
The files are kept while cases are pending and/or appealed to court.	Paper	2/23/2018	Years	1	No Retention	0 Destroy Current
<p>Correspondence between the Board and the parties, scheduling orders, prehearing and post hearing briefs of the parties, orders from the Board, copies of exhibits offered (whether or not admitted) as evidence at hearings, Board opinions, and a list of exhibits for a court on appeal.</p> <p>The records are used by the Board's Secretary in scheduling cases for hearings, by the parties in formulating their legal positions before the Board and on appeals to court, by the Board in issuing orders and opinions, and occasionally by the public (such as the press) in reporting on Board cases. The papers and discs are used by the Board Secretary to compile the record of cases for appeals.</p>						
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Schedule #: 1423 3:Hearing Recordings						

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These recordings are kept as part of the case file for use in writing the Board decision and a copy is provided to the court when a case appeals. They are also copied and sent to the parties upon their request.	Digital File	2/23/2018	Years 1	No Retention 0	Destroy	Current
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Schedule #: 1423 4:Yearly Calendar						
The Calendar is kept and maintained by the Board's Secretary chronicling the scheduling of hearings, reservation of rooms, the Board members schedule, and meetings relating to the appeal.	Paper	2/23/2018	Years 3	No Retention 0	Destroy	Current
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