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Massachusetts Appellate Tax Board and Supreme Judicial Court Updates in Response to the COVID-19 Public Health Emergency

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By Laura Bellotti Cardillo

In response to Governor Charlie Baker's ongoing efforts concerning the COVID-19 public health emergency, the Massachusetts Supreme Judicial Court and Appellate Tax Board ("ATB") have issued notices of changes to court and ATB operations. Members of Pullman & Comley's Property Tax and Valuation Department have been monitoring these changes closely to determine their impact on commercial property taxpayers in the Commonwealth.

On March 24, 2020, in response to Governor Baker's COVID-19 Order No. 13 regarding the closure of "non-essential" businesses and organizations throughout the Commonwealth, the ATB instituted the following policies:

- The ATB is closed as of March 24, 2020 and will remain closed until further notice;
- Taxpayers "may comply with statutory deadlines for filing petitions or notices of appeal by timely mailing a petition or notice of appeal to the ATB." The ATB further advises that if the document mailed is returned to the you, the party who mailed the document should mail it again to the ATB with a copy of the envelope in which it was first mailed. The ATB further advises that the party should retain a copy of the document and the envelope for that party's records;
- All motion hearings are suspended until further notice;
- Hearings scheduled for the next several weeks have been continued for approximately three months. Parties with extenuating circumstances are directed to contact the Clerk's office to request the hearing be held telephonically; and

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- Pleadings, briefs and other documents can be filed by mail or by e-mail to the Clerk's office.

Click [here](#) to view the ATB's March 24, 2020 Notice in its entirety.

On March 17, 2020, the Massachusetts Supreme Judicial Court issued a standing order limiting all in-person proceedings in all state courthouses from March 18, 2020 through at least April 6, 2020 to "emergency matters" only. The order further directed that all trials which were scheduled to begin from March 18, 2020 through April 17, 2020 be continued to "no earlier than April 21, 2020."

The order also tolled "all statutes of limitations" from the date of the order though April 21, 2020. Specifically, the order directed that "[u]nless otherwise ordered by the applicable court, all deadlines set forth in statutes or court rules, standing orders, or guidelines that would otherwise expire before April 21, 2020, are extended to that date."

Furthermore, on March 24, 2020, Governor Baker said at a press conference that he is filing a bill with the Legislature that would allow cities and towns to loosen a variety of state-mandated regulations and deadlines around budgeting and tax collection, among other items.

This crisis is significantly impacting all commercial real estate sectors as a result of closure orders, including Governor Baker's COVID-19 Order No. 13 closing all non-essential businesses from 12:00 PM on March 24, 2020 until 12:00 PM on April 7, 2020. We encourage you to contact any of our PTVD members, Gregory F. Servodidio, Laura B. Cardillo, Elliott B. Pollack or Michael J. Marafito, if we can be of assistance with any of the matters addressed in this alert or for any type of legal assistance that Pullman & Comley can offer during this difficult time.

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