

SENATE No. 694

[Senate, No. 694. Substituted by amendment by the Senate (Clam-
pit) for the Senate Report of the committee on Taxation, "reference
to the next annual session", on the petition of Fred Lamson (accom-
panied by bill, Senate, No. 477).]

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Three.

AN ACT PROVIDING SPEEDY HEARINGS ON APPEALS BY
LOCAL BOARDS OF ASSESSORS FROM THE VALUATION OF
CERTAIN PROPERTY OF TELEPHONE AND TELEGRAPH
COMPANIES AS DETERMINED BY THE COMMISSIONER OF
CORPORATIONS AND TAXATION.

*Be it enacted by the Senate and House of Representatives
in General Court assembled, and by the authority of the
same, as follows:*

1 Chapter 59 of the General Laws is hereby amended
2 by striking out section 39, as most recently amended
3 by section 22 of chapter 451 of the acts of 1939, and
4 inserting in place thereof the following section: —
5 *Section 39.* The valuation at which the machinery,
6 poles, wires and underground conduits, wires and
7 pipes of all telephone and telegraph companies shall
8 be assessed by the assessors of the respective towns
9 where such property is subject to taxation, shall be
10 determined annually by the commissioner, subject to
11 appeal to the appellate tax board, as hereinafter pro-
12 vided, and shall by him be certified to the assessors

13 on or before March fifteenth. A board of assessors
14 aggrieved by a valuation made by the commissioner
15 under this section may, within ten days after notice
16 of his valuation, apply to said appellate tax board.
17 Upon the filing of such appeal the appellate tax board
18 shall advance it, granting it priority over other pend-
19 ing appeals not made under this section, so that it
20 may be heard and determined with as little delay as
21 possible. Said board shall hear and decide the sub-
22 ject matter of such appeal and give notice of its
23 decision to the commissioner and to the assessors;
24 and its decision as to the valuation of the property
25 shall be final and conclusive, except as provided in
26 section seventy-three, relative to abatements. The
27 assessors shall, in the manner provided by law, assess
28 the machinery, poles, wires and underground conduits,
29 wires and pipes of all telephone and telegraph com-
30 panies as certified and at the value determined by
31 the commissioner or by the appellate tax board, and
32 such assessment by a board of assessors shall be
33 deemed to be a full compliance with the oath of office
34 of each assessor and a full performance of his official
35 duty with relation to the assessment of such property,
36 except as provided in the following section.