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To accompany the petition of Fred Lamson that provision be made to invest in boards of assessors the power to establish valuation of certain property of telephone and telegraph companies in the State. Taxation.

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**The Commonwealth of Massachusetts**

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

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AN ACT TO INVEST IN BOARDS OF ASSESSORS OF CITIES AND TOWNS THE POWER TO ESTABLISH VALUATION ON MACHINERY, POLES, WIRES, AND UNDERGROUND CONDUITS, WIRES AND PIPES OF ALL TELEPHONE AND TELEGRAPH COMPANIES IN THE STATE.

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

1 SECTION 1. Chapter 59 of the General Laws is  
2 hereby amended by striking out section 39, as most  
3 recently amended by section 22 of chapter 451 of the  
4 acts of 1939, and inserting in place thereof the follow-  
5 ing section:—  
6 *Section 39.* The valuation at which the machinery,  
7 poles, wires and underground conduits, wires and pipes  
8 of all telephone and telegraph companies shall be  
9 assessed by the assessors of the respective cities and  
10 towns, subject to appeal to the appellate tax board,  
11 as hereinafter provided. Said board shall hear and  
12 decide the subject matter of such appeal and give  
13 notice of its decision to the assessors; and its decision  
14 as to the valuation of the property shall be final and  
15 conclusive, except as provided in section seventy-three,  
16 relative to abatements. The assessors shall, in the  
17 manner provided by law, assess the machinery, poles,  
18 wires and underground conduits, wires and pipes of all  
19 telephone and telegraph companies as certified and  
20 at the value determined by the appellate tax board,

21 and such assessment by a board of assessors shall be  
22 deemed to be a full compliance with the oath of office  
23 of each assessor and a full performance of his official  
24 duty with relation to the assessment of such property,  
25 except as provided in section forty.

1 SECTION 2. Said chapter 59 of the General Laws  
2 is hereby further amended by striking out section 40,  
3 as appearing in the Tercentenary Edition.

1 SECTION 3. Said chapter 59 of the General Laws  
2 is hereby further amended by striking out section 41,  
3 as amended by section 37 of chapter 254 of the acts  
4 of 1933, and inserting in place thereof the following  
5 section: —

6 *Section 41.* Every telephone or telegraph company  
7 owning any property required to be valued by the  
8 assessors under section thirty-nine shall annually, on  
9 or before a date determined by the assessors but in  
10 no case later than March first, make a return to the  
11 assessors signed and sworn to by its treasurer. This  
12 return shall be in the form and detail prescribed by  
13 the assessors, and shall contain all information which  
14 they shall consider necessary to enable them to make  
15 the valuations required by section thirty-nine, and  
16 shall relate, so far as is possible, to the situation of  
17 the company and its property on January first of  
18 the year when made.

1 SECTION 4. Said chapter 59 of the General Laws  
2 is hereby amended by striking out section 42, as ap-  
3 pearing in the Tercentenary Edition, and inserting in  
4 place thereof the following section: —

5 *Section 42.* If any company, or any treasurer  
6 thereof, shall in any year refuse or neglect to make  
7 the return required by section forty-one, the assessors  
8 shall estimate the value of the property of the com-  
9 pany, and in such case the value determined by the  
10 assessors shall not be less than twice the value deter-  
11 mined in the previous year.