

# HOUSE . . . . No. 2134

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By Mr. Kimball of Springfield (by request), petition of the Springfield board of assessors that boards of assessors be authorized to establish valuations on machinery, poles, wires, underground conduits and pipes of telephone and telegraph companies. Taxation.

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## The Commonwealth of Massachusetts

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

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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, section 39, of the General  
2 Laws (Ter. Ed.) is hereby amended by striking out  
3 said section and substituting in place thereof the fol-  
4 lowing section: —

5 *Section 39.* The valuation at which the machinery,  
6 poles, wires and underground conduits, wires and pipes  
7 of all telephone and telegraph companies shall be as-  
8 sessed by the assessors of the respective cities and  
9 towns, subject to appeal to the appellate tax board,  
10 as hereinafter provided. Said board shall hear and  
11 decide the subject matter of such appeal and give  
12 notice of its decision to the assessors; and its decision

13 as to the valuation of the property shall be final and  
14 conclusive, except as provided in section seventy-three,  
15 relative to abatements. The assessors shall, in the  
16 manner provided by law, assess the machinery, poles,  
17 wires and underground conduits, wires and pipes of  
18 all telephone and telegraph companies as certified and  
19 at the value determined by the appellate tax board,  
20 and such assessment by a board of assessors shall be  
21 deemed to be a full compliance with the oath of office  
22 of each assessor and a full performance of his official  
23 duty with relation to the assessment of such property,  
24 except as provided in the following section.

1 SECTION 2. Chapter 59, section 40, is hereby  
2 amended by striking out the same.

1 SECTION 3. Chapter 59, section 41, is hereby  
2 amended by striking out said section and substitut-  
3 ing the following: —

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

1 SECTION 4. Chapter 59, section 42, is hereby  
2 amended by striking out the word "commissioner"  
3 wherever the same shall appear in said section and  
4 substituting in place thereof the word: — assessors, —  
5 so that said section shall read as follows: — *Section 42.*  
6 If any company, or any treasurer thereof, shall in  
7 any year refuse or neglect to make the return required  
8 by the preceding section, the assessors shall estimate  
9 the value of the property of the company, and in  
10 such case the value determined by the assessors shall  
11 not be less than twice the value determined in the  
12 previous year.

