

# HOUSE . . . . No. 1494

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Bill accompanying the petition of Charles A. Dean for legislation to provide for the taxation of railroad corporations and telephone and telegraph companies. Taxation. January 18.

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## The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twelve.

### AN ACT

Relative to the Taxation of Railroad, Telephone and Telegraph Companies.

*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. The term "right of way", as used in this  
2 act shall be construed to mean all land within the com-  
3 monwealth owned by any railroad company subject to  
4 section forty-three of Part III of chapter four hundred  
5 and ninety of the acts of the year nineteen hundred and  
6 nine, which land if so owned on the first day of April,  
7 nineteen hundred and eleven, would not have been sub-  
8 ject to taxation by the city or town in which it was lo-  
9 cated.

10 The term "structure" as used in this act shall be con-  
11 strued to mean all works, structures, buildings, ma-  
12 chinery, rails and ties, underground conduits, wires and  
13 pipes, and poles and wires, within the commonwealth,  
14 owned by a railroad company subject to section forty-

15 three of Part III of chapter four hundred and ninety  
16 of the acts of the year nineteen hundred and nine, and  
17 erected upon or affixed to any right of way, which works,  
18 structures, buildings, machinery, rails and ties, under-  
19 ground conduits, wires and pipes, and poles and wires,  
20 if so owned on the first day of April, nineteen hundred  
21 and eleven, would not have been subject to taxation by  
22 the city or town in which they were located.

1 SECTION 2. Rights of way and structures of railroad  
2 companies shall be taxed hereafter by the cities and towns  
3 in which they are located in accordance with the laws  
4 now or hereafter in force governing the taxation of real  
5 estate, except as is herein otherwise provided. On or  
6 before the first day of June of each year the tax com-  
7 missioner shall make a fair cash valuation as of the  
8 first day of April of the year in which the valuation is  
9 made of the rights of way and structures of every railroad  
10 company in each city or town and shall report to the  
11 assessors of each city or town his valuation of such rights  
12 of way and structures located therein together with the  
13 name of the corporation owning the same, in such de-  
14 tail as to enable the assessors to make an assessment of  
15 the same as is provided by law. Upon receipt by a board  
16 of assessors of the information hereby provided for said  
17 board shall forthwith assess the rights of way and  
18 structures of the railroad company at the valuation de-  
19 termined by the tax commissioner.

1 SECTION 3. Provisions of law now or hereafter in  
2 force relating to abatements of taxes assessed upon real  
3 estate shall apply to taxes assessed under the provisions  
4 of this act except that an application for abatement shall  
5 be made to the board of appeal constituted by section  
6 sixty-eight of Part III of chapter four hundred and

7 ninety of the acts of the year nineteen hundred and nine.  
8 Said board, within ten days after its decision, shall  
9 notify the tax commissioner, the assessors and the rail-  
10 road company of its decision. All appeals from the de-  
11 cision of the board of appeal shall be made to the superior  
12 court, in accordance with the provisions of law relating  
13 to appeals to the superior court from decisions of assessors  
14 upon applications for abatements of taxes.

1 SECTION 4. If any rights of way or structures or any  
2 part thereof, to an amount of not less than one hundred  
3 dollars in value, have been omitted from the annual  
4 assessment of taxes in a city or town, the assessors shall  
5 assess the same in accordance with the provisions of this  
6 act and of section eighty-five of Part I of chapter four  
7 hundred and ninety of the acts of the year nineteen hun-  
8 dred and nine as amended by chapter eighty-nine of the  
9 acts of the year nineteen hundred and eleven, upon re-  
10 ceipt by them from the tax commissioner of his valuation  
11 of such property, of which valuation the tax commis-  
12 sioner shall give notice to the assessors not later than the  
13 tenth day of December of the year in which it is made.

1 SECTION 5. Every railroad company subject to section  
2 forty-three of Part III of chapter four hundred and  
3 ninety of the acts of the year nineteen hundred and nine,  
4 shall, in addition to the returns now required by law  
5 to be made by it to the tax commissioner, make return  
6 to him between the first and tenth days of April of each  
7 year, in such detail as he may require, of all rights of  
8 way and structures within the commonwealth owned by  
9 it on the first day of April of the year in which the re-  
10 turn is required, together with the location of the same  
11 in the several cities and towns, and the value thereof.  
12 Penalties imposed by Part III of chapter four hundred

13 and ninety of the acts of the year nineteen hundred and  
14 nine upon railroad companies for neglect to file the tax  
15 return required by section forty of said Part III shall  
16 apply in case of neglect to file the returns required by this  
17 act. Such penalties shall be recovered in the manner pro-  
18 vided by law.

1 SECTION 6. Assessors shall include in the returns re-  
2 quired to be made by them to the tax commissioner under  
3 the provisions of section ninety-three of Part I of chap-  
4 ter four hundred and ninety of the acts of the year  
5 nineteen hundred and nine the value of the rights of  
6 way and structures of railroad companies as determined  
7 under the provisions of this act. The tax commissioner  
8 shall deduct such value from his determination of the  
9 fair cash value of the shares of stock of the railroad com-  
10 pany owning such rights of way and structures in his  
11 computation of the corporate franchise tax provided for  
12 by Part III of chapter four hundred and ninety of the  
13 acts of the year nineteen hundred and nine.

1 SECTION 7. Taxes paid by railroad companies, tele-  
2 phone companies and telegraph companies under the pro-  
3 visions of Part III of chapter four hundred and ninety  
4 of the acts of the year nineteen hundred and nine shall  
5 be retained by the commonwealth.

1 SECTION 8. The third paragraph of section forty of  
2 Part III of chapter four hundred and ninety of the acts  
3 of the year nineteen hundred and nine, so far as it re-  
4 lates to railroad companies, telephone and telegraph com-  
5 panies is hereby repealed.

1 SECTION 9. This act shall take effect on the first day  
2 of January of the year nineteen hundred and thirteen.