

By Mr. Shaughnessy of Woburn, petition of William G. Shaughnessy and H. Thomas Colo for an investigation by a special commission (including members of the General Court) relative to the assessment practices of the Commonwealth and city and town assessors concerning public utilities. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Seven.

RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY BY A SPECIAL COMMISSION OF THE ASSESSMENT PRACTICES OF THE COMMONWEALTH OF MASSACHUSETTS AND THE CITY AND TOWN ASSESSORS OF SAID COMMONWEALTH CONCERNING PUBLIC UTILITIES, I.E., TELEGRAPH, TELEPHONE, ELECTRIC AND NATURAL GAS TRANSMISSION LINES.

1 *Resolved*, That a special commission, to consist of four  
2 members of the Senate, seven members of the House of  
3 Representatives and five persons to be appointed by the  
4 Governor; who are expert in the field of assessment of public  
5 utilities, is hereby established for the purpose of making an  
6 investigation and study of said assessment practices and its affect  
7 on 100% valuation, and because of the wide variations that exist  
8 in the methods used in the assessment practices concerning public  
9 utilities.

1 *Whereas*, Not all of the above mentioned utility property are  
centrally appraised, and because the value of property owned by  
said utilities is assessed locally on information provided by said  
utility companies and because many areas may be overlooked  
because of the dividing line between state and local assessment  
practices and because most local assessors cannot afford highly  
specialized appraisers, hence, state assessment may be justified in  
an appraisal area calling for specialized talent.

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The Government of ...

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