

## MASS. DEPARTMENT OF REVENUE

## DIVISION OF LOCAL SERVICES

TO: Boards of Assessors and Revaluation Contractors

FROM: Marilyn H. Browne, Chief, Bureau of Local Assessment

DATE: April 7, 2010

TOPIC: **LEVEL 3 COMMUNICATIONS, LLC & CENTRAL VALUATION**

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*This memorandum is for communities in which Level 3 Communications, LLC has telephone and telegraph personal property. If the company does not have personal property in your community and did not file a Form 2 for FY2011 please disregard this message.*

Level 3 Communications, LLC locally filed its telephone and telegraph personal property for FY2011 after the company made a determination that it was not eligible for central valuation.

This memorandum is to inform you that the Department of Revenue undertook a review of the company's position and does not agree with Level 3's conclusion. Consequently, the **Bureau of Local Assessment will centrally value Level 3 Communications, LLC's telephone and telegraph personalty for FY2011**. These values will be made available to you on May 15, 2010 on the Department's website at [Centrally Valued Utilities - Telephone & Telegraph, Pipeline Companies](#). Non-telephone and telegraph personalty reported to you by Level 3 remains taxable at the local level as usual. It appears that the company may not have filed locally using traditional central valuation categories and descriptions (FCC Account Codes). If you have questions about which property should be valued locally you should contact the company by referencing their Form of List (Form 2).

If you have any questions please contact John Gillet at [bladata@dor.state.ma.us](mailto:bladata@dor.state.ma.us).