THE COMMONWEALTH OF MASSACHUSETTS
Appellate Tax Board
100 Cambridge Street
Suite 200
Boston, Massachusetts 02114

(617) 727-3100
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Docket Nos. C267959 through C268176, C269027 and C269028

BELL ATLANTIC MOBILE OF MASSACHUSETTS CORPORATION, LTD. D/B/A VERIZON WIRELESS
Appellant.

COMMISSIONER OF REVENUE AND BOARDS OF ASSESSORS OF 220 CITIES AND TOWNS
Appellees

AND

Docket Number C269569

BOARD OF ASSESSORS OF THE CITY OF NEWTON
Appellant

COMMISSIONER OF REVENUE AND BELL ATLANTIC MOBILE, LLC
Appellees

DECISION

With regard to Docket Numbers C267959 through C268176 and C269027 and C269028, the decisions are for the 220 appellee cities and towns. The Board finds and rules that, for fiscal year 2004, neither appellant Bell Atlantic Mobile of Massachusetts Corporation, LTD d/b/a Verizon Wireless nor its predecessor Bell Atlantic Mobile, LLC (together, "Bell Atlantic Mobile") was a telephone or telegraph company under G.L. c. 59, § 39. Therefore, Bell Atlantic Mobile was not subject to central valuation by the appellee Commissioner of Revenue.

With regard to Docket Number C269569, the decision is for appellant Board of Assessors of the City of Newton as to the applicability of G.L. c. 59, § 39. On this issue, the Board also finds and rules that, for fiscal year 2004, appellee Bell Atlantic Mobile was not a telephone or telegraph company under

G.L. c. 59, § 39, and therefore, was not subject to central valuation by the appellee Commissioner of Revenue.

With regard to all of the above-captioned appeals, the Board has not addressed other issues raised in the petitions because said petitions were filed under G.L. c. 59, § 39, which does not apply.

On its own motion, the Board will issue Findings of Fact and Report in these appeals pursuant to G.L. c. 58A, § 13 and Rule 1.32 of the Rules of the Board.

Following the issuance of Findings of Fact and Report, an appeal may be taken by any party to the Massachusetts Appeals Court in accordance with the Massachusetts Rules of Appellate Procedure and Rule 1.35 of the Rules of the Board.

APPELLATE TAX BOARD

Frank Scharaffa Commissioner.

Donald E Gorton III Commissioner.

Nancy T. Egan Commissioner.

James D Rose Commissioner.

Attest: Michelle Harnick Assistant Clerk.

Date:
(Seal) MAY 15 2006

THE COMMONWEALTH OF MASSACHUSETTS
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Docket Nos. (attached pages 2-6)

BELL ATLANTIC MOBILE OF MASSACHUSETTS CORPORATION, LTD.
D/B/A VERIZON WIRELESS
Appellant.

BOARDS OF ASSESSORS OF 220 CITIES AND TOWNS
Appellees

ORDER

With regard to the above-captioned appeals, the Board finds and rules that, for fiscal year 2004, neither appellant Bell Atlantic Mobile of Massachusetts Corporation, LTD d/b/a Verizon Wireless nor its predecessor Bell Atlantic Mobile, LLC (together, "Bell Atlantic Mobile") was a telephone or telegraph company under G.L. c. 59, § 39. Therefore, Bell Atlantic Mobile was not subject to central valuation by the Commissioner of Revenue for fiscal year 2004.

Additionally, the Board finds and rules that Bell Atlantic Mobile was not subject to G.L. c. 63, § 52A and G.L. c. 166, and therefore, was not entitled to the exemption under G.L. c. 59, § 5, cl. 16(1)(d).

Further, the Board finds and rules that Bell Atlantic Mobile was taxable under G.L. c. 59, § 18 on all personal property owned by it on January 1, 2003 in each of the cities and towns which are appellees in these appeals.

A pre-trial conference will be held on Thursday, June 15, 2006 at 10:00 A.M. in order to schedule the second part of the bifurcated hearing and to address discovery issues.

APPELLATE TAX BOARD

Frank Scharaffa Commissioner.

Donald E Gorton III Commissioner.

Nancy T. Egan Commissioner.

James R. Ruiz Commissioner.

Attest: Michelle Hoisint Assistant Clerk.

Date:
(Seal) MAY 15 2006

Town/City	ATB Docket No.
Abington Town Board of Assessors	C274837
Acton Town Board of Assessors	C276927
Acushnet Town Board of Assessors	C274481
Agawam Town Board of Assessors	C273069
Amesbury Town Board of Assessors	C274628
Amherst Town Board of Assessors	C273067
Andover Town Board of Assessors	C273079
Arlington Town Board of Assessors	C274838
Ashland Town Board of Assessors	C274713
Athol Town Board of Assessors	C276177
Attleboro City Board of Assessors	C274421
Auburn Town Board of Assessors	C276179
Avon Town Board of Assessors	C274606
Ayer Town Board of Assessors	C272691
Barnstable Town Board of Assessors	C273070
Barre Town Board of Assessors	C276820
Bedford Town Board of Assessors	C272472
Belchertown Town Board of Assessors	C274482
Bellingham Town Board of Assessors	C273028
Berkley Town Board of Assessors	C273873
Berlin Town Board of Assessors	C272692
Beverly City Board of Assessors	C272561
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Bolton Town Board of Assessors	C275267
Boston City Board of Assessors	C276821
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Braintree Town Board of Assessors	C274712
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Brimfield Town Board of Assessors	C274420
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Revere City Board of Assessors	C274958
Rockland Town Board of Assessors	C276828
Rockport Town Board of Assessors	C272686
Rowley Town Board of Assessors	C274412
Russell Town Board of Assessors	C276926
Rutland Town Board of Assessors	C272080
Salem City Board of Assessors	C275162
Salisbury Town Board of Assessors	C272975
Sandwich Town Board of Assessors	C273874
Saugus Town Board of Assessors	C276829
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Sherborn Town Board of Assessors	C273072
Shrewsbury Town Board of Assessors	C272410
Somerville City Board of Assessors	C276830
South Hadley Town Board of Assessors	C275051
South Hadley Town Board of Assessors	C275050
Southborough Town Board of Assessors	C275049
Southbridge Town Board of Assessors	C275518
Spencer Town Board of Assessors	C274959
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W. Bridgewater Town Board of Assessors	C273198
W. Springfield Town Board of Assessors	C274849
W. Springfield Town Board of Assessors	C274846
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Waltham Town Board of Assessors	C276819
Ware Town Board of Assessors	C274487
Wareham Town Board of Assessors	C272690
Warren Town Board of Assessors	C274718
Watertown Town Board of Assessors	C276816
Webster Town Board of Assessors	C274961
Wellesley Town Board of Assessors	C275052
Wellfleet Town Board of Assessors	C276181
West Tisbury Town Board of Assessors	C276182
Westborough Town Board of Assessors	C272455
Westfield City Board of Assessors	C275053
Westford Town Board of Assessors	C273870
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Westport Town Board of Assessors	C272977
Westwood Town Board of Assessors	C274488
Weymouth Town Board of Assessors	C275054
Wilmington Town Board of Assessors	C276815
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Winthrop Town Board of Assessors	C272474
Woburn City Board of Assessors	C275161
Worcester City Board of Assessors	C272978
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Yarmouth Town Board of Assessors	C276817