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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

TO: Boards of Assessors
FROM: Christopher Wilcock, Chief, Local Assessment
DATE: June 15, 2026
TOPIC: CERTIFIED TELEPHONE VALUATIONS FISCAL YEAR 2027

The Commissioner of Revenue has determined and hereby certifies the full and fair cash valuation of taxable telephone machinery, poles, wires and underground conduits, wires, and pipes of the centrally valued telephone companies, as of January 1, 2026. These [valuations](#) are certified for fiscal year 2027 under Massachusetts General Laws Chapter 59, Section 39. Generally, property owners or boards of assessors with their respective claims that a certified value is substantially too high or substantially too low must appeal the valuation to the Appellate Tax Board (ATB) on or before July 15, 2026.

Centrally Valued Property

The Commissioner values only those designated telephone assets that are taxable under the General Laws. With respect to machinery, telephone companies doing business as corporations, or partnerships, trusts, limited liability companies (LLCs) or other non-corporate entities that elect or are required to be treated as corporations for federal income tax purposes, are subject to central valuation for only electric generating machinery under M.G.L. c. 59, § 18, Second and M.G.L. c. 59, § 5, cl. 16(1) (machinery used in manufacture); Assessors of Springfield v. Commissioner of Corporation and Taxation, 321 Mass. 186 (1947). Telephone companies doing business as partnerships, trusts or LLCs are subject to central valuation on all machinery used to provide telephone service, including switching and routing machinery. M.G.L. c. 59, § 39; M.G.L. c. 59 § 18, First and Sixth; RCN-BecoCom, LLC v. Commissioner of Revenue, 443 Mass. 198 (2005).

All telephone companies, whether doing business as corporations, partnerships, trusts, or LLCs, are subject to central valuation for poles, wires, underground conduits, wires and pipes over public and private property. M.G.L. c. 59, § 39; M.G.L. c. 59, § 5, cl. 16(1); M.G.L. c. 59, § 18, First, Fifth and Sixth. They are also subject to central valuation for taxable telephone personal property that is construction work in progress (CWIP) or owned but not necessarily in service. Verizon New England, Inc. v. City of Boston, 81 Mass. App. Ct. 444 (2012).

In addition, partnerships, trusts, and LLCs not treated as corporations for federal income tax purposes are subject to local valuation on all other non-telephone personal property. Therefore, those companies must file a Form of List with the assessors in all communities where such other personal property is located. (See the posted list of FY2025 Centrally Valued Telephone Company Addresses to identify these companies.)

Central Valuation Appeals

The statutory deadline for filing an appeal at the ATB from the Commissioner's central valuation is July 15, 2026¹. The statute also provides, however, if a company or board that does not file its own appeal by that date receives notice that the other party filed an appeal, the company or board may file an appeal in response to that party's filing by July 30, 2026, or 15 days after receiving the notice, whichever is later. M.G.L. c. 59, § 39, as amended by St. 2016, c. 218, § 134 (Municipal Modernization Act).

¹ Always consult your legal counsel for determination of the jurisdictional filing deadline.

FY2027 Company Reporting and Valuation Issues

Calendar year 2025 had one significant change: Broadview Networks, Inc. filed as an LLC. Please note all changes in address and contact information.

Overlay Account Provisions

On April 1, 2022, the Appeals Court affirmed the findings and report of the Appellate Tax Board in RCN BecoComm LLC v. Commissioner of Revenue and Boards of Assessors for 18 Cities and Towns. See 100 Mass. App. Ct. 802 (2022). The Appeals Court upheld the ATB's conclusion that the taxpayer failed to prove that the Commissioner's telephone central valuations for fiscal years 2012 through 2014 were substantially too high. RCN had appealed from the January 30, 2020, decision at Mass ATB Findings of Fact and Report 2020-29.

New Growth and CWIP

Articles of personal property that are being assessed for *the first time in a community* as of January 1, 2026 qualify as FY27 tax base growth. Growth also includes utility or telecommunications company property that is construction work in progress or owned but not necessarily in service (CWIP). The Bureau values taxable CWIP. However, to avoid double counting last year's CWIP as new growth in the current year and in the interest of accuracy, we subtract the prior year's CWIP number from the new growth reported by companies for each community in the current year. In the event that a company reports a larger amount of CWIP in the prior year than new growth in the current year, we net the community's new growth to zero, never to a negative number. We then add in the new CWIP to the Growth total. In most instances, we find that growth from items placed in service is higher than the prior year's CWIP due to the addition of indirect costs.

[New growth](#) will remain a completely separate calculation so as not to affect DOR's mass appraisal valuation model.

Company Local Filing Requirements

With respect to **local filing requirements**, telephone companies organized as partnerships, trusts, LLCs or other unincorporated legal entities are not entitled to any corporate property tax exemptions, unless they are treated as corporations for federal income tax purposes. M.G.L. c. 59, § 5, cl. 16; M.G.L. c. 63, §§ 30(1), 30(2), 39, 52A and 68C. Except for the centrally valued telephone property, companies are subject to local valuation and assessment on all other personal property situated in the community.

Valuation may include dedicated cable TV and Internet access machinery of bundled carriers, but all property used for both telephone service and cable TV or Internet access should have been reported centrally and valued as part of this certification.

DOR Categorical Listing of Data by Federal Communications Commission Codes (FCC)

The [Additional Landline Telephone Personalty by FCC Code](#) by community for each of the centrally valued telephone companies by any applicable (FCC) categories we use, plus categories for CWIP and spares by community are available on our website in a second pivot table. That table is for informational purposes only and the numbers are not rounded. Only the data provided on the *FY2027 Centrally Valued Telephone Company Values*, also issued on June 15, 2026, should be used for assessing and billing purposes and for completing the FY2027 LA4 (Assessment Classification Report) for tax rate setting purposes.

Company Lists and Addresses

Centrally valued telephone company billing names and addresses as reported by the companies are posted on our [website](#) for your convenience.

Questions regarding valuations may be directed to John Gillet via email at gilletj@dor.state.ma.us.

Sincerely,

Christopher Wilcock, Chief
Bureau of Local Assessment